Finance & Revenue
Accounts
of the
Government of India
1903-04 & 1904-05

00134370

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

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FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1903-1904.

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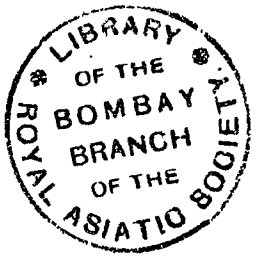

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1905.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
	£		£
Principal Heads of Revenue—			
Land Revenue	19,234,388		
Opium	5,736,045		
Salt	5,250,465		
Stamps	3,580,247		
Excise	4,980,096		
Customs	3,966,298		
Other Heads	6,457,118		
Total Principal Heads		35	49,204,657
Interest		59	896,062
Post Office		67	1,507,153
Telegraph		67	857, 5
Mint		67	2,884,766
Receipts by Civil Departments		81	1,597,345
Miscellaneous		103	693,977
Railways		131	21,557,866
Irrigation		145	2,911,763
Other Public Works		169	555,503
Receipts by Military Department		197	1,089 428
TOTAL REVENUE	£		83,756,155

aganst REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1904.

EXPENDITURE.	For details, *vide* page No.	AMOUNTS.
		£
Direct Demands on the Revenues	35	8,593,755
Interest	59	1,097,627
Post Office	67	1,403,224
Telegraph	67	916,824
Mint	67	2 785 5 5
Salaries and Expenses of Civil Departments	81	11,979,232
Miscellaneous Civil Charges	103	4,349,645
Famine Relief and Insurance	123	905,680
Railway Revenue Account	131	20,697,197
Irrigation	145	2,680,007
Other Public Works	169	5,663 458
Army Services	197	17,865,208
Special Defence Works (1902)	213	27,054
Total Expenditure, Imperial and Provincial		79,564,496
£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year 1,381,770		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances *186,511*	215	1,195,259
TOTAL EXPENDITURE CHARGED AGAINST REVENUE		80,759,755
SURPLUS		2,996,400
TOTAL £		83,756,155

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			2,996,400
Debt, Deposits, and Advances:			
Permanent Debt (Net incurred)		251	2,146,825
Unfunded Debt (Net)		251	770,221
Deposits and Advances (Net)		251	1,973,191
Loans and Advances by Provincial Government (Net Repayments)		251	471,724
Remittances (Net)		251	1,214,730
Secretary of State's Bills drawn		251	21,659,303
	TOTAL RECEIPTS		31,232,394
	£		
Opening Balance on April 1st, 1903—India	12,082,416		
„ „ England	5,767,787	251	17,850,203
	GRAND TOTAL £		49,082,597

of the Government of India, in *India* and in *England*, 31st March 1904.

DISBURSEMENTS.	For details *vide* page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue—		
Outlay on Irrigation Works	221	507,898
Outlay on State Railways	221	4,535,105
Outlay of Railway Companies (Net)	221	1,854,690
Capital raised and deposited by Railway Companies (Net)	221	66,595
TOTAL CAPITAL ACCOUNT DISBURSEMENTS		6,964,288
Debt, Deposits, and Advances.—		
Temporary Debt discharged (Net)	251	1,166,667
Loans and Advances by Imperial Government (Net)	251	112,849
Secretary of State's Bills paid	251	21,674,459
TOTAL DISBURSEMENTS		29,918,263
	£	
Closing Balance on March 31st, 1904—India	11,869,552	
" " England	7,294,782	
	251	19,164,334
GRAND TOTAL £		49,082,597

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces.	Berar.	Burma.	Assam.	Number of items.
Principal Heads of Revenue:								
Land Revenue	17A	40	14,72,513	83,86,263	78,30,166	3,52,29,914	54,43,025	1
Opium	18A	44	55	2,61,356	...	5,99,573	4,53,671	2
Salt	19A	45	1,72,13,079	...	...	15,4[illegible],365	...	3
Stamps	20	47	3,46,149	14,50,521	8,48,375	29 43,305	9,87,443	4
Excise	21	48	11,91,060	25,60,265	19,94,331	74,64,332	30,24,404	5
Provincial Rates	22	49	1,65,141	11,31,937	6,46,505	17,59,423	6,13,991	6
Customs	23A	50	12,739	1,32,387	16,984	1,31,65,521	...	7
Assessed Taxes	24	53	13,79,497	3,07,642	1,45,102	12,24,083	2,55,786	8
Forest	25	54	6,99,583	13,90,873	6,07,159	82,68,535	6,75,732	9
Registration	26	56	16,086	86,162	97,065	1,70,465	69,590	10
Tributes from Native States	27	57	21,85,769	1,91,400	...	4,79,926	50,100	11
TOTAL			2,46,81,671	1,58,98,806	1,21,85,687	7,28,53,442	1,15,73,742	12
Interest	28	61	50,76,525	1,49,432	21,991	47,255	3,161	13
Post Office	31	68	2,25,35,076	14,609	28	63	...	14
Telegraph	32	69	1,27,66,375	...	...	...	...	15
Mint	33	79	1,09,36,475	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	85	5,00,370	2,73,913	69,360	9,14,077	1,37,903	17
Police	36A	88	68,933	1,67,789	90,978	4,21,571	1,78,650	18
Marine	37A	90	36,42,095	...	...	4,87,991	...	19
Education	38A	95	26,697	54,530	75,223	61,257	68,173	20
Medical	40A	97	15,760	23,768	2,303	52,007	9,964	21
Scientific and other Minor Departments	42A	100	1,92,827	41,846	2,314	3,823	61,347	22
TOTAL			44,46,682	5,61,846	2,40,178	10,40,726	4,56,037	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	113	4,40,560	67,478	34,151	1,15,479	27,803	24
Stationery and Printing	46A	115	1,53,820	19,012	4,218	41,662	4,356	25
Exchange	47	119	8,76,433	...	...	...	...	26
Miscellaneous	48A	120	4,62,117	2,34,654	1,90,056	6,89,391	45,209	27
TOTAL			19,32,930	3,21,144	2,28,425	8,46,532	77,368	28
Railways:								
State Railways (Gross Receipts)	54	134	9,31,86,062	1,71,48,896	...	1,41,06,869	26,77,027	29
Guaranteed Companies (Net Traffic Receipts)	54	135	1,41,21,946	...	...	...	...	30
Subsidized Companies (Repayment of Advances of Interest)	59	142	...	...	...	...	...	31
TOTAL			10,73,08,008	1,71,48,896	...	1,41,06,869	26,77,027	32
Irrigation:								
Major Works:								
Direct Receipts	61	146	...	...	...	79,048	...	33
Portion of Land Revenue due to Irrigation	63	150	...	...	...	13,748	...	34
Minor Works and Navigation	64A	158	56,726	476	...	1,18,950	...	35
TOTAL			56,726	476	...	2,11,746	...	36
Other Public Works:								
Military Works	66	170	5,46,870	2	...	96,345	5,331	37
Civil Works	66	170	1,09,857	1,19,419	26,774	6,50,661	2,15,278	38
TOTAL			6,56,727	1,19,421	26,774	7,47,006	2,20,609	39
Receipts by Military Department:								
Army:								
Effective	69	198	59,31,136	...	...	...	...	40
Non-Effective	69	198	7,29,406	...	...	...	...	41
TOTAL			66,60,542	...	...	...	...	42
Total Revenue			19,70,57,737	3,42,14,630	4,27,03,083	9,07,53,639	1,50,07,944	43

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmer, etc., and

n the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1904.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	4,10,03,080	6,32,57,642	2,33,32,178	17,74,609	5,32,32,857	4,75,53,569	28,85,15,816	19,234,388	...	19,234,388
2	7,09,80,798	5,46,359	73,763	9,197	...	1,31,15,903	8,60,40,675	5,736,045	...	5,736,045
3	2,18,01,075	...	...00	...	1,95,35,805	1,86,58,649	7,87,56,973	5,250,465	...	5,250,465
4	1,98,35,514	82,52,191	40,48, 3	3,85,886	84,57,894	61,48,418	5,37,03,699	3,580,247	...	3,580,247
5	1,62,95,944	94,58,526	28,00,404	2,04,035	1,77,03,781	1,20,04,364	7,47,01,446	4,980,096	...	4,980,096
6	1,02,99,440	1,04,76,391	44,76,990	3,60,404	90,45,714	34,04,292	4,23,80,228	2,825,349	...	2,825,349
7	1,71,41,973	76,450	1,104	...	53,91,577	2,35,55,735	5,94,94,470	3,966,298	...	3,966,298
8	50,36,483	20,76,843	13,02,006	1,00,934	25,82,733	38,08,867	1,82,19,976	1,214,665	...	1,214,665
9	10,65,523	22,80,146	17,17,797	1,01,833	26,57,727	27,51,539	2,22,16,747	1,481,116	...	1,481,116
10	16,66,453	4,55,563	2,19,180	30,115	15,38,492	5,54,365	49,03,536	326,902	...	326,902
11	...	...	2,91,860	...	45,07,903	14,29,327	91,36,285	609,086	...	609,086
12	20,51,26,283	9,68,80,411	3,82,63,285	29,67,013	12,46,54,483	13,29,85,028	73,80,69,851	49,204,657	...	49,204,657
13	17,99,532	4,07,107	3,46,286	7,971	5,67,625	28,87,227	1,13,14,112	754,274	141,788	896,062
14	10,290	...	10,234	36,987	...	...	2,26,07,287	1,507,153	...	1,507,153
15	...	...	...	...	...	...	1,27,66,375	851,092	6,543	857,635
16	...	...	...	...	...	3,23,34,279	4,32,70,754	2,884,717	49	2,884,766
17	22,23,709	8,27,698	4,75,739	1,24,461	13,20,905	6,13,532	74,81,667	498,778	...	498,778
18	12,50,424	5,50,479	7,05,340	97,111	6,19,736	6,94,801	48,45,902	323,060	...	323,060
19	13,48,977	...	...	...	17	75,267	55,54,347	370,290	21,000	391,290
20	7,89,760	5,23,565	1,53,389	3,849	5,06,813	5,30,283	27,93,539	186,236	....	186,236
21	2,96,290	2,64,131	82,983	7,495	1,82,680	3,39,649	12,77,030	85,135	1,351	86,486
22	2,78,731	1,24,179	1,42,097	2,404	7,55,563	56,433	16,61,555	110,770	725	111,495
23	61,87,891	22,90,043	15,59,548	2,35,320	33,85,714	23,10,055	2,36,14,040	1,574,269	23,076	1,597,345
24	2,74,713	1,83,860	1,53,253	10,934	1,81,848	3,23,503	18,13,582	120,905	78,254	199,159
25	2,76,109	2,34,353	1,52,146	8,353	1,05,926	70,398	10,70,353	71,357	...	71,357
26	...	...	...	...	...	...	8,76,433	58,429	...	58,429
27	13,85,128	3,08,943	4,60,902	1,46,909	8,72,535	4,84,259	52,80,103	352,007	13,025	365,032
28	19,35,950	7,27,156	7,06,301	1,66,196	11,60,309	8,78,160	90,40,471	602,698	91,279	693,977
29	3,26,57,355	2,34,92,501	5,20,87,345	...	2,00,72,628	5,32,16,736	30,86,45,419	20,576,361	230	20,576,591
30	...	...	...	...	...	...	1,41,21,946	941,463	...	941,463
31	...	...	...	...	4,88,845	...	4,88,845	32,590	7,222	39,812
32	3,26,57,355	2,34,92,501	5,20,87,345	...	2,05,61,473	5,32,16,736	32,32,56,210	21,550.414	7.452	21,557,866
33	20,20,889	80,55,330	1,67,74,410	5,10,505	3,79,069	9,81,198	2,88,00,449	1,920,030	...	1,920,030
34	...	14,13,358	18,19,290	55,240	73,96,400	18,59,054	1,25,57,090	837,139	...	837,139
35	7,23,109	2,22,751	6,44,816	1,32,399	1,55,576	2,64,017	23,18,910	154,594	....	154,594
36	27,44,088	96,91,439	1,92,38,516	6,98,144	79,31,045	31,04,269	4,36,76,449	2,911,763	...	2,911,762
37	4,157	6,356	487	...	6,370	10,326	6,76,214	45,083	...	45,083
38	14,14,628	9,68,489	7,15,875	1,24,175	14,93,925	14,24,660	72,63,741	484,249	26,171	510,420
39	14,18,785	9,74,845	7,10,362	1,24,175	15,00,295	14,34,986	79,39,985	529,332	26,171	555,503
40	...	...	...	...	6,93,263	15,56,646	81,81,045	545,403	402,632	948,035
41	...	...	...	...	2,70,042	4,05,141	14,04,589	93,639	47,754	141,393
42	...	...	...	...	9,63,305	19,61,787	95,85,634	639,042	450,386	1,089,428
43.	25,18,80,174	13,44,63,502	11,29,87,877	42,35,806	16,07,24,249	23,11,12,527	1,24,51,41,168	83,009,411	746,744	83,756,155

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments
expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			₹	₹		₹	₹	
Direct Demands on the Revenues:								
Refunds and Drawbacks	15	37	2,10,331	46,788	22,009	5,38,001	30,126	1
Assignments and Compensations	16	38	31,46,268	52,256	25,11,463	21	70,890	2
Charges in respect of collection, *viz*:—								
Land Revenue	17B	43	5,67,545	19,01,347	13,60,513	56,94,523	10,34,640	3
Opium (including cost of Production)	18C	45	12,204	...	...	...	...	4
Salt (including cost of Production)	19C	46	9,32,496	...	...	15,574	...	5
Stamps	20	47	*—7,65,611*	58,806	28,751	86,361	43,049	6
Excise	21	48	27,116	51,352	22,452	7,01,455	19,747	7
Provincial Rates	22	49	...	...	...	77,924	1,865	8
Customs	23B	52	...	...	...	3,55,843	...	9
Assessed Taxes	24	53	1,559	...	5,922	38,341	1,225	10
Forest	25	55	5,79,308	10,39,709	2,41,257	33,52,404	4,25,484	11
Registration	26	56	6,161	48,748	49,583	49,048	39,235	12
TOTAL			47,17,377	31,99,006	42,41,950	1,09,09,495	16,66,261	13
Interest:								
Interest on Debt			4,00,66,998	78,828	...	24,058	1,912	14
Deduct—Amounts chargeable to Railways (*a*)			*5,24,72,714*	...	...	...	...	
„ Amounts chargeable to Irrigation			*1,49,13,519*	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	*—2,73,19,235*	78,828	...	24,058	1,912	15
Interest on other Obligations	30	64	49,37,755	3,104	1,501	3,616	329	16
			—2,23,81,480	81,932	1,501	27,674	2,241	17
Post Office	31	68	1,80,71,392	77,755	19,948	2,86,269	51,225	18
Telegraph	32	70	1,00,98,716	...	...	...	...	19
Mint	33	79	1,06,25,569	...	...	...	...	20
Salaries and Expenses of Civil Departments:								
General Administration	34	82	56,43,864	7,67,453	2,36,847	14,10,996	3,92,919	21
Law and Justice	35B	86	20,36,436	16,31,434	3,79,497	41,03,942	8,77,251	22
Police	36B	89	7,25,370	16,04,990	8,65,965	96,33,881	15,06,169	23
Marine (including River Navigation)	37B	93	44,86,870	...	...	9,85,842	84,673	24
Education	38B	95	2,80,424	8,91,434	3,79,747	11,76,328	5,93,241	25
Ecclesiastical	39	96	1,61,133	64,380	7,142	1,00,836	18,944	26
Medical	40B	97	4,42,141	5,11,789	1,94,918	10,35,165	4,48,268	27
Political	41	99	54,00,058	44,657	...	4,01,484	1,60,659	28
Scientific and other Minor Departments	42B	101	43,69,947	1,93,620	32,228	2,27,108	1,02,599	29
TOTAL			2,35,46,243	57,09,757	20,96,344	1,90,75,582	41,84,723	30
Miscellaneous Civil Charges:								
Territorial and Political Pensions	43	104	1,58,395	2,26,614	27,995	1,26,670	7,302	31
Civil Furlough and Absentee Allowances	44	112	*—1,363*	...	...	...	2,486	32
Superannuation Allowances and Pensions	45B	114	6,45,088	4,24,348	1,90,932	4,83,002	1,37,364	33
Stationery and Printing	46B	115	*—21,95,369*	2,29,866	42,230	7,06,396	1,10,487	34
Miscellaneous	48B	121	4,91,284	13,80,258	66,639	7,34,010	1,16,554	35
TOTAL			*—9,01,965*	22,61,086	3,27,796	20,50,078	3,74,193	36
Famine Relief and Insurance:								
Famine Relief	49	124	213	3,05,469	104	...	...	37
Construction of Protective Railways	50	125	...	...	...	...	...	38
Construction of Protective Irrigation Works	50A	126	1,48,854	5,38,026	...	...	...	39
Reduction or Avoidance of Debt	51	128	96,64,163	...	...	...	...	40
TOTAL			98,13,230	8,43,495	104	...	...	41
Carried forward			5,35,89,082	1,21,73,031	66,87,643	3,23,49,098	62,78,643	42

(*a*) Included under the following heads:—	India.	India converted into £ at ₹15=£1.	England.	Total.
	₹	£	£	£
State Railways Interest on Debt	4,05,20,758	3,301,384	1,140,397	4,441,781
Interest chargeable against Companies on Advances	29,51,956	196,797	218,884	415 681
	5,24,72,714	3,498,181	1,359,281	4,857,462

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1904.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	9,72,747	1,80,165	1,34,296	18,883	3,67,507	13,99,850	39,20,703	261,380		261,380
2	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684	1,168,246	...	1,168,246
3	48,04,308	79,84,082	41,72,385	7,66,678	1,06,17,011	68,24,103	4,57,27,135	3,048,476	408	3,048,884
4	3,32,95,347	...	...	...	...	24,609	3,33,32,160	2,222,144	3,600	2,225,744
5	3,07,300	...	..	..	19,04,910	17,75,573	49,35,853	329,057	2,134	331,191
6	7,39,998	2,33,886	1,67,348	17,367	3,56,622	2,35,796	12,02,373	80,158	42,221	122,379
7	8,13,558	1,06,214	58,248	7,780	9,96,980	4,03,527	32,08,429	213,895	33	213,928
8	4,54,202	1,147	...	...	...	53,035	5,88,173	39,212	...	39,212
9	9,77,774	...	...	..	2,73,862	9,13,071	25,20,550	168,037	128	168,165
10	1,84,678	310	12,873	817	29,909	72,492	3,48,126	23,208	...	23,208
11	7,03,508	10,81,438	11,56,415	60,603	17,50,930	17,75,937	1,21,66,993	811,133	2,485	813,618
12	9,60,366	2,30,435	92,020	8,711	9,05,648	2,77,054	26,67,009	177,800	...	177,800
13	4,44,93,658	1,01,31,112	59,14,207	9,03,360	1,83,95,032	2,35,69,730	12,81,41,188	8,542,746	51,009	8,593,755
14	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	4,17,76,092	2,785,073	4,342,826	7,127,899
	...	...	...	...	...	...	*5,24,72,714*	*3,498,181*	*1,359,281*	*4,857,462*
	...	...	...	...	...	...	*1,49,13,519*	*994,235*	...	*994,235*
15	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	*—2,56,10,141*	*—1,707,343*	2,983,545	1,276,202
16	99,103	7,71,343	2,09,167		21,857	2,73,552	63,21,332	421,422	3	421,425
17	2,94,827	11,08,738	4,35,315	...	2,03,958	9,36,485	*—1,92,88,809*	*—1,285,921*	2,983,548	1,697,627
18	3,59,439	1,91,479	1,55,465	55,958	1,06,530	1,02,498	1,94,77,958	1,298,530	104,694	1,403,224
19	...	...	...	...	..	...	1,00,98,746	673,248	243,576	916,824
20	...	...	...	...	..	3,10,36,762	4,16,62,331	2,777,489	8,096	2,785,585
21	25,11,222	18,64,877	12,69,228	2,58,741	17,00,499	21,49,493	1,82,06,139	1,213,743	279,602	1,493,345
22	1,23,81,711	69,09,088	43,38,015	5,82,779	60,90,461	55,03,161	4,48,33,775	2,988,918	861	2,989,779
23	71,34,790	84,79,376	37,56,241	10,55,937	49,95,305	65,37,102	4,62,95,126	3,086,342	967	3,087,309
24	10,72,861	...	...	...	16,203	35,963	66,82,412	445,494	281,182	726,676
25	52,61,418	29,56,247	17,18,362	89,023	34,45,502	36,65,484	2,04,57,210	1,363,814	3,708	1,367,522
26	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069	112,805	936	113,741
27	25,62,997	16,72,896	14,97,059	1,09,794	34,67,487	21,93,617	1,41,36,131	942,409	5,887	948,296
28	46,792	1,14,980	7,63,701	23,27,183	95,603	11,07,056	1,04,62,173	697,478	5,092	702,570
29	7,89,790	4,10,458	4,06,956	19,781	8,33,295	3,46,272	77,32,054	515,470	34,524	549,994
30	3,19,62,407	2,26,54,170	1,39,53,725	44,81,480	2,09,46,480	2,18,86,178	17,04,97,089	11,366,473	612,759	11,979,232
31	10,02,598	8,27,570	1,84,109	59,802	5,17,356	5,60,976	36,99,387	246,626	10,843	257,469
32	141	2,014	70	...	764	159	4,271	285	238,303	238,588
33	26,65,493	24,38,597	13,36,265	1,18,403	19,12,597	23,14,472	1,26,66,561	844,437	2,011,722	2,856,159
34	34,75,438	8,69,739	5,28,139	69,540	15,14,668	15,45,827	68,96,961	459,798	89,866	549,664
35	4,31,528	1,88,912	9,18,248	67,242	7,57,539	13,27,913	64,80,127	432,008	15,757	447,765
36	75,75,118	43,26,832	29,66,831	3,14,987	47,02,924	57,49,347	2,97,47,307	1,983,154	2,366,491	4,349,645
37	...	...	*—2,160*	...	...	1,638	3,05,264	20,351	...	20,351
38	...	...	...	...	11,22,834	...	11,22,834	74,855	21,750	96,605
39	3,27,082	1,57,120	...	2,823	6,39,247	3,45,693	21,58,845	143,923	523	144,446
40	...	...	...	...	...	...	96,64,163	644,278	...	644,278
41	3,27,082	1,57,120	*—2,160*	2,823	17,62,081	3,47,331	1,32,51,106	883,407	22,273	(*b*)905,680
42	8,50,12,611	3,85,69,451	2,34,23,383	57,58,608	4,61,17,005	8,36,28,331	39,35,86,886	26,239,126	6,392,446	32,631,572

(*b*) The following further sum which are included under State Railways Revenue Account, is chargeable to the Grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the Agency of Companies:—

Indian Midland Railway . . . £20,916
Bengal-Nagpur Railway . . . £73,404

No. 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of item.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of item.
			₹	₹	₹	₹	₹	
Brought forward from page 8 .			5,35,89,082	1,21,73,031	66,87,643	3,23,49,098	62,78,643	1
Railway Revenue Account:								
State Railwys:								
Working Expenses	54A	136	3,75,56,356	90,03,282	...	89,17,418	21,61,529	2
Interest on Debt	29	63	4,95,20,758	...	...	...	...	3
Annuities in purchase of Railways .	54A	136	...	...	...	...	...	4
Interest chargeable against Companies on advances	55	140	...	24,91,517	...	...	...	5
Interest on Capital deposited by Companies	56	140	...	79,529	...	35,489	...	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision .	57	141	4,66,856	...	...	79,853	66,866	7
Interest	54A	136	2,28,672	...	...	...	...	8
Subsidized Companies: Land, etc. . .	59A	142	...	...	...	...	2,226	9
Miscellaneous Railway Expenditure . .	60	143	3,52,217	1,26,001	...	85,255	5,567	10
TOTAL .			8,81,24,859	1,17,00,329	...	91,18,015	22,36,188	11
Irrigation:								
Major Works:								
Working Expenses	62	147	...	...	...	92,027	...	12
Interest on Debt	29	63	91,86,052	...	...	...	...	13
Minor Works and Navigation . . .	65	161	2,01,396	2,75,169	...	15,75,283	...	14
TOTAL .			93,87,448	2,75,169	...	16,67,310	...	15
Other Public Works:								
Military Works	67	173	1,35,08,771	12,621	2,442	6,47,927	88,228	16
Civil Works	67	174	19,73,265	30,26,480	8,82,672	1,08,96,049	31,33,674	17
Construction of Railways charged to Provincial or Local Revenues . .	68	196	...	...	...	...	2,860	18
TOTAL .			1,54,82,036	30,39,101	8,85,114	1,15,43,976	32,24,762	19
Army Services:								
Army:								
Effective	69	199	11,00,93,047	...	...	...	...	20
Non-Effective	69	199	54,13,653	...	...	...	...	21
TOTAL .			11,55,06,700	...	...	...	...	22
Special Defence Works (1902) . .	70	214	3,25,395	...	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			28,24,15,520	2,71,87,630	75,72,757	5,46,78,399	1,17,39,593	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	219	167	...	85,066	...	11,48,784	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	74	219	...	*8,81,819*	...	*19,15,852*	...	26
Total Expenditure charged against Revenue .			28,24,15,687	2,63,05,811	76,57,823	5,27,62,547	1,28,88,377	27
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	75	222	1,64,89,425	*—65,968*	...	...	34,81,529	28
Irrigation Works	75	222	...	...	...	13,36,688	...	29
TOTAL .			1,64,89,425	—65,968	...	13,36,688	34,81,529	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1904—*continued*.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at R15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	8,50,12,611	3,85,69,451	2,34,23,383	57,58,608	4,61,17,005	8,36,28,331	39,35,86,886	26,239,126	6,392,446	32,631,572
2	2,00,59,450	1,18,16,002	2,64,98,970	...	1,10,83,563	2,85,75,795	15,56,72,365	10,378,158	...	10,378,158
3	...	...	...	...	...	...	4,95,20,758	3,301,384	1,140,397	4,441,781
4	...	...	...	...	...	...	...	...	3,004,620	(a)3,004,620
5	9,330	4,14,067	...	...	37,042	...	29,51,956	196,797	218,884	415,681
6	88,185	1,79,387	...	...	45,986	...	4,28,576	28,572	1,193,429	1,222,001
7	1,79,501	1,28,964	...	...	1,94,817	4,14,131	15,30,088	102,066	...	102,066
8	...	...	...	...	...	...	2,28,672	15,245	1,032,772	1,048,017
9	3,07,764	14,894	23,491	...	1,08,795	320	4,57,490	30,499	...	30,499
10	96,715	48,122	18,401	...	71,371	11,967	8,15,616	54,374	...	54,374
11	2,07,40,945	1,26,01,436	2,65,40,862	...	1,15,41,574	2,90,02,213	21,16,06,421	14,107,095	6,590,102	20,697,197
12	10,17,041	30,72,194	53,99,893	97,710	16,43,582	8,38,821	1,21,61,268	810,751	...	810,751
13	24,52,568	32,74,899	...	...	...	...	1,49,13,519	994,235	...	994,235
14	17,68,571	4,83,466	9,95,264	1,12,544	45,82,669	30,98,705	1,30,93,067	872,871	2,150	875,021
15	52,38,180	68,30,559	63,95,157	2,10,254	62,26,251	39,37,526	4,01,67,854	2,677,857	2,150	2,680,007
16	73,329	33,459	55,980	...	78,426	2,24,012	1,47,25,195	981,680	52,974	1,034,654
17	11,41,65,142	87,54,863	64,84,699	22,02,847	83,61,802	77,71,936	6,76,53,429	4,510,228	92,026	4,602,254
18	...	...	...	...	3,95,388	...	3,98,248	26,550	...	26,550
19	1,42,38,471	87,88,322	65,40,679	22,02,847	88,35,616	79,95,948	8,27,76,872	5,518,458	145,000	5,663,458
20	...	...	...	...	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990	2,618,780	14,799,770
21	...	...	...	...	31,48,574	15,29,821	1,00,92,048	672,803	2,392,635	3,065,438
22	...	...	...	...	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793	5,011,415	17,865,208
23	...	...	...	...	...	...	3,25,395	21,693	5,361	27,054
24	12,52,30,207	6,67,89,768	6,29,00,081	81,71,709	10,81,45,832	16,64,38,838	92,12,70,334	61,418,022	18,146,474	79,564,496
25	89,00,967	39,17,133	8,41,577	8,155	54,88,899	3,35,808	2,07,26,556	1,381,770	...	1,381,770
26	...	...	...	...	...	...	*27,97,671*	*186,511*	...	*186,511*
27	13,41,31,174	7,07,06,901	6,37,41,658	81,79,864	11,36,34,731	16,67,74,646	93,91,99,219	62,613,281	18,146,474	80,759,755
28	75,97,125	72,84,633	15,39,397	...	85,72,557	36,01,269	4,84,99,967	3,233,331	1,301,774	4,535,105
29	—29,494	16,94,294	20,09,581	...	10,41,737	9,08,534	75,61,340	504,089	3,809	507,898
30	75,67,631	89,78,927	41,48,978	...	96,14,294	45,09,803	5,60,61,307	3,737,420	1,305,583	5,043,003

(a) According to actuarial calculation, the Annuities payable in respect of the year 1903-1904, include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	174,696
Eastern Bengal Railway Annuity	17,360
Scinde, Punjab and Delhi Railway Annuity	69,171
Great Indian Peninsula Railway Annuity	369,770
	630,997

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	316	92	408
Opium	3,600	...	3,600
Salt	2,134	...	2,134
Stamps	42,221	...	42,221
Excise	33	...	33
Provincial Rates	...	...	...
Customs	128	...	128
Assessed Taxes	...	...	...
Forest	1,260	1,225	2,485
Registration	...	...	...
TOTAL	49,692	1,317	51,009
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,983,545	2,983,545
Interest on other Obligations	...	3	3
TOTAL	...	2,983,548	2,983,548
Post Office	52,099	52,595	104,694
Telegraph	168,724	74,852	243,576
Mint	8,003	93	8,096
Salaries and Expenses of Civil Departments:			
General Administration	39,482	240,120	279,602
Law and Justice	83	778	861
Police	...	967	967
Marine (including River Navigation)	179,401	101,781	281,182
Education	...	3,708	3,708
Ecclesiastical	...	936	936
Medical	...	5,887	5,887
Political	154	4,938	5,092
Scientific and other Minor Departments	23,365	11,159	34,524
TOTAL	242,485	370,274	612,759
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,843	10,843
Civil Furlough and Absentee Allowances		238,303	238,303
Superannuation Allowances and Pensions	...	2,011,722	2,011,722
Stationery and Printing	80,109	9,757	89,866
Miscellaneous	...	15,757	15,757
TOTAL	80,109	2,286,382	2,366,491
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	...	21,750	21,750
Construction of Protective Irrigation Works	129	394	523
TOTAL	129	22,144	22,273
Carried forward	601,241	5,791,205	6,392,446

in ENGLAND, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward . .	601,241	5,791,205	6,392,446
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	1,140,397	1,140,397
Annuities in purchase of Railways . .	...	3,004,620	3,004,620
Interest Chargeable against Companies on Advances	...	218,884	218,884
Interest on Capital deposited by Companies .	...	1,193,429	1,193,429
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	..	1,032,772	1,032,772
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	6,590,102	6,590,102
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	2,150	...	2,150
TOTAL .	2,150	...	2,150
Other Public Works:			
Military Works	52,974	...	52,974
Civil Works	6,587	85,439	92,026
TOTAL .	59,561	85,439	145,000
Army Services:			
Army:			
Effective	1,174,100	1,444,680	2,618,780
Non-Effective	...	2,392,635	2,392,635
TOTAL .	1,174,100	3,837,315	5,011,415
Special Defence Works:			
Special Defences (1902)	5,361	.. .	5,361
Total Expenditure charged against Revenue £	1,842,413	16,304,061	18,146,474
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,236,500	65,274	1,301,774
Irrigation Works	3,809	...	3,809
TOTAL £	1,240,309	65,274	1,305,583

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	8,940,547	10,092,192	201,649	19,234,388
Opium	5,736,045	...	...	5,736,045
Salt	5,185,724	64,741	...	5,250,465
Stamps	974,082	2,606,165	...	3,580,247
Excise	3,478,154	1,501,492	450	4,980,096
Provincial Rates	4,891	480,882	2,339,576	2,825,349
Customs	3,930,100	36,198	...	3,966,298
Assessed Taxes	678,715	528,129	7,821	1,214,665
Forest	787,511	693,605	...	1,481,116
Registration	168,227	158,675	...	326,902
Tributes from Native States	609,086	...	...	609,086
TOTAL	30,493,082	16,162,079	2,549,496	49,204,657
Interest	611,190	133,070	10,014	754,274
Post Office	1,503,045	974	3,134	1,507,153
Telegraph	851,092	...	...	851,092
Mint	2,884,717	...	...	2,884,717
Receipts by Civil Departments:				
Law and Justice	46,158	450,355	2,265	498,778
Police	15,783	159,334	147,943	323,060
Marine	242,806	127,401	83	370,290
Education	3,978	105,119	77,139	186,236
Medical	605	48,082	36,448	85,135
Scientific and other Minor Departments	12,783	80,992	16,995	110,770
TOTAL	322,113	971,283	280,873	1,574,269
Miscellaneous:				
Receipts in aid of Superannuation, etc.	87,149	33,741	15	120,905
Stationery and Printing	29,103	42,060	194	71,357
Exchange	58,429	...	...	58,429
Miscellaneous	72,486	148,139	131,382	352,007
TOTAL	247,167	223,940	131,591	602,698
Carried forward	36,912,406	17,491,346	2,975,108	57,378,860

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1904.
at R15=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward .	36,912,406	17,491,346	2,975,108	57,378,860
Railways:				
State Railways (Gross Receipts) . . .	20,543,018	5,947	27,396	20,576,361
Guaranteed Companies (Net Traffic Receipts) .	941,463	...	...	941,463
Subsidized Companies (Repayment of Advances of Interest.)	32,590	...	...	32,590
TOTAL .	21,517,071	5,947	27,396	21,550,414
Irrigation:				
Major Works:				
Direct Receipts	1,422,553	497,477	...	1,920,030
Portion of Land Revenue due to Irrigation .	837,139	...	...	837,139
Minor Works and Navigation	63,196	86,750	4,648	154,594
TOTAL .	2,322,888	584,227	4,648	2,911,763
Other Public Works:				
Military Works	45,083	...	...	45,083
Civil Works	18,400	209,488	256,361	484,249
TOTAL .	63,483	209,488	256,361	529,332
Receipts by Military Department:				
Army:				
Effective	545,403	...	...	545,403
Non-Effective	93,639	...	...	93,639
TOTAL .	639,042	...	...	639,042
GRAND TOTAL REVENUE £	61,454,890	18,291,008	3,263,513	83,009,411

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	India.			
	Imperial.	Provincial.	Local.	Total.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	204,715	53,567	3,098	261,380
Assignments and Compensations	507,918	660,328	...	1,168,246
Charges in respect of collection, *viz.*—				
Land Revenue	221,623	2,088,162	738,691	3,048,476
Opium (including cost of Production)	2,222,144	...	...	2,222,144
Salt (including cost of Production)	301,815	27,242	...	329,057
Stamps	—15,935	96,093	...	80,158
Excise	143,921	69,974	...	213,895
Provincial Rates	...	6,029	33,183	39,212
Customs	60,872	107,165	...	168,037
Assessed Taxes	11,486	11,328	394	23,208
Forest	434,939	376,194	...	811,133
Registration	91,048	86,752	...	177,800
TOTAL	4,184,546	3,582,834	775,366	8,542,746
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—1,821,282	113,939	...	—1,707,343
Interest on other Obligations	419,881	...	1,541	421,422
TOTAL	—1,401,401	113,939	1,541	—1,285,921
Post Office	1,206,508	40,550	51,472	1,298,530
Telegraph	673,248	..	...	673,248
Mint	2,777,489	...		2,777,489
Salaries and Expenses of Civil Departments:				
General Administration	528,771	605,718	79,254	1,213,743
Law and Justice	199,910	2,788,998	10	2,988,918
Police	154,758	2,629,791	301,793	3,086,342
Marine (including River Navigation)	299,125	143,291	3,078	445,494
Education	36,120	752,377	575,317	1,363,814
Ecclesiastical	112,805	..	...	112,805
Medical	44,528	616,279	281,602	942,409
Political	650,921	46,528	29	697,478
Scientific and other Minor Departments	309,023	170,068	36,379	515,470
TOTAL	2,335,961	7,753,050	1,277,462	11,366,473
Miscellaneous Civil Charges:				
Territorial and Political Pensions	246,626	...	...	246,626
Civil Furlough and Absentee Allowances	285	...	...	285
Superannuation Allowances and Pensions	76,039	758,662	9,736	844,437
Stationery and Printing	56,062	391,672	12,064	459,798
Miscellaneous	65,527	310,961	55,520	432,008
TOTAL	444,539	1,461,295	77,320	1,983,154
Carried forward	10,220,890	12,951,668	2,183,161	25,355,719

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1904.
a Rs15=£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	10,220,890	12,951,668	2,183,161	25,355,719
Famine Relief and Insurance:				
Famine Relief	20,386	—35	...	20,351
Construction of Protective Railways	74,855	...	...	74,855
Construction of Protective Irrigation Works	143,923	...	...	143,923
Reduction or Avoidance of Debt	644,278	...	...	644,278
TOTAL	883,442	—35	...	883,407
Railway Revenue Account:				
State Railways:				
Working Expenses	10,359,101	5,352	13,705	10,378,158
Interest on Debt	3,301,384	...	...	3,301,384
Interest Chargeable against Companies on Advances	194,327	...	2,470	196,797
Interest on Capital deposited by Companies	25,506	...	3,066	28,572
Guaranteed Companies:				
Surplus Profits, Land and Supervision	102,066	...	...	102,066
Interest	15,245	...	...	15,245
Subsidized Companies: Land, etc.	29,996	503	...	30,499
Miscellaneous Railway Expenditure	48,082	5,686	606	54,374
TOTAL	14,075,707	11,541	19,847	14,107,095
Irrigation:				
Major Works:				
Working Expenses	545,366	265,385	...	810,751
Interest on Debt	612,403	381,832	...	994,235
Minor Works and Navigation	287,213	581,781	3,877	872,871
TOTAL	1,444,982	1,228,998	3,877	2,677,857
Other Public Works:				
Military Works	981,680	...	...	981,680
Civil Works	576,573	2,668,735	1,264,920	4,510,228
Construction of Railways charged to Provincial or Local Revenues	...	191	26,359	26,550
TOTAL	1,558,253	2,668,926	1,291,279	5,518,458
Army Services:				
Army:				
Effective	12,180,990	...	...	12,180,990
Non-Effective	672,803	...	...	672,803
TOTAL	12,853,793	...	...	12,853,793
Special Defence Works, (1902)	21,693	...	...	21,693
TOTAL	41,058,760	16,861,098	3,498,164	61,418,022
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	1,299,399	98,298	1,397,697
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*193,033*	*9,405*	*202,438*
GRAND TOTAL EXPENDITURE £	41,058,760	17,967,464	3,587,057	62,613,281

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at ₹15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Principal Heads of Revenue :													
Land Revenue	14,66,852	5,48,605	78,30,166	1,15,04,965	—13,07,758	1,99,60,163	4,05,03,339	92,25,848	17,66,913	2,64,83,599	1,61,25,502	13,41,08,194	8,940,547
Opium	55	2,61,356	...	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	...	1,31,15,903	8,60,40,675	5,736,045
Salt	1,72,13,079	...	...	7,74,182	...	2,18,01,075	...	...	...	1,94,41,450	1,85,56,079	7,77,85,865	5,185,724
Stamps	3,46,149	3,62,630	8,48,375	7,35,826	2,46,861	49,58,878	20,63,048	10,12,001	3,85,886	21,14,473	15,37,104	1,46,11,231	974,082
Excise	11,84,309	19,20,199	19,94,331	49,76,221	22,68,303	81,47,972	70,93,895	21,00,303	2,04,035	1,32,78,229	90,04,517	5,21,72,314	3,478,154
Provincial Rates	...	...	...	...	...	..	...	...	73,367	...	...	73,367	4,891
Customs	12,739	1,32,387	16,984	1,30,59,479	...	1,68,83,636	76,450	1,104	...	53,06,699	2,34,62,029	5,89,51,507	3,930,100
Assessed Taxes	13,79,497	1,59,198	27,795	6,30,248	1,31,759	25,63,576	10,70,761	7,17,020	1,00,934	13,80,377	20,19,567	1,01,80,732	678,715
Forest	6,99,583	6,95,437	6,07,159	41,34,268	3,37,866	5,32,761	11,40,223	8,58,898	1,01,833	13,28,864	13,75,769	1,18,12,661	787,511
Registration	16,086	43,081	97,065	85,233	34,795	8,33,226	2,27,781	1,09,590	30,115	7,69,246	2,77,182	25,23,400	168,227
Tributes from Native States	21,85,769	1,91,400	...	4,79,926	50,100	...	...	2,91,860	...	45,07,903	14,29,327	91,36,285	609,086
TOTAL	2,45,04,118	43,14,293	1,14,21,875	3,69,79,921	22,15,597	14,66,62,085	5,27,21,856	1,43,90,387	26,72,280	7,46,10,840	8,69,02,979	45,73,96,231	30,493,082
Interest	50,76,041	54	21,991	...	454	14,29,041	...	86,462	7,971	2,58,570	22,87,270	91,67,854	611,190
Post Office	2,25,35,076	...	...	...	...	...	...	...	10,592	...	...	2,25,45,668	1,503,045
Telegraph	1,27,66,375	...	...	...	...	...	...	...	...	...	...	1,27,66,375	851,092
Mint	1,09,36,475	...	...	...	...	...	...	...	...	...	3,23,34,279	4,32,70,754	2,884,717
Receipts by Civil Departments :													
Law and Justice	5,00,352	...	67,552	...	...	...	...	..	1,24,461	...	...	6,92,365	46,158
Police	62,691	...	77,669	...	...	...	...	...	96,388	...	...	2,36,748	15,783
Marine	36,42,095	...	...	...	...	...	...	...	...	...	...	36,42,095	242,806
Education	21,939	...	37,721	...	...	...	...	...	16	...	...	59,676	3,978
Medical	1,758	...	2,059	...	...	...	...	...	5,252	...	...	9,069	605
Scientific and other Minor Departments	1,91,239	...	215	...	...	...	...	...	288	...	...	1,91,742	12,783
TOTAL	44,20,074	...	1,85,216	...	...	...	...	...	2,26,405	...	...	48,31,695	322,113

Miscellaneous:													
Receipt in aid of Superannuation, etc.	4,40,560	47,932	34,151	80,459	21,406	1,87,845	1,62,744	81,247	10,934	1,12,139	1,27,823	13,07,240	87,149
Stationery and Printing	1,53,820	252	4,218	212	2,267	1,29,690	75,473	59,353	8,353	1,140	1,768	4,36,546	29,103
Exchange	8,76,433	...	...	...	...	...	...	...	...	...	...	8,76,433	58,129
Miscellaneous	4,45,172	1,18,497	63,536	38,713	3,860	54,679	11,684	15,404	1,30,004	39,625	1,66,112	10,87,286	72,486
TOTAL	19,15,985	1,66,681	1,01,905	1,19,384	27,533	3,72,214	2,49,901	1,56,004	1,49,291	1,52,904	2,95,703	37,07,505	247,167
Railways													
State Railways (Gross Receipts)	9,31,86,062	1,71,48,896	...	1,41,06,869	25,87,822	3,26,57,355	2,34,92,501	5,20,87,345	...	1,96,61,692	5,32,16,736	30,81,45,278	20,543,018
Guaranteed Companies (Net Traffic Receipts)	1,41,21,946	...	...	...	...	...	...	...	...	...	...	1,41,21,946	941,463
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	4,88,845	...	4,88,845	32,590
TOTAL	10,73,08,008	1,71,48,896	...	1,41,06,869	25,87,822	3,26,57,355	2,34,92,501	5,20,87,345	...	2,01,50,537	5,32,16,736	32,27,56,069	21,517,071
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	79,048	...	...	26,14,064	1,67,74,410	5,10,505	3,79,069	9,81,198	2,13,38,294	1,422,553
Portion of Land Revenue due to Irrigation	...	...	...	13,748	...	...	14,13,358	18,19,290	55,240	73,96,400	18,59,054	1,25,57,090	837,139
Minor Works and Navigation	56,726	...	...	...	...	...	...	5,56,245	1,18,877	...	2,16,084	9,47,932	63,196
TOTAL	56,726	...	...	92,796	...	...	40,27,422	1,91,49,945	6,84,622	77,75,469	30,56,336	3,48,43,316	2,322,888
Other Public Works:													
Military Works	5,46,870	2	...	96,345	5,331	4,157	6,356	487	...	6,370	10,326	6,76,244	45,083
Civil Works	80,740	...	10,451	...	...	352	...	67,438	1,17,024	...	...	2,76,005	18,400
TOTAL	6,27,610	2	10,451	96,345	5,331	4,509	6,356	67,925	1,17,024	6,370	10,326	9,52,249	63,483
Receipts by Military Department:													
Army:													
Effective	59,31,136	...	...	...	...	...	...	...	...	6,93,263	15,56,646	81,81,045	545,403
Non-Effective	7,29,406	...	...	...	...	...	...	...	...	2,70,042	4,05,141	14,04,589	93,639
TOTAL	66,60,542	...	...	...	...	...	...	...	...	9,63,305	19,61,787	95,85,634	639,042
TOTAL IMPERIAL REVENUE	19,68,07,030	2,16,29,926	1,17,41,438	5,13,95,315	48,36,737	18,11,25,204	8,04,98,036	8,59,38,068	38,68,185	10,39,17,995	18,00,65,416	92,18,23,350	61,454,890

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
Direct Demands on the Revenues:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Refunds and Drawbacks	2,10,259	22,902	21,542	4,24,933	11,618	7,79,101	74,793	63,257	18,610	2,30,151	12,13,565	30,70,731	204,715
Assignments and Compensations	31,46,268	46,804	25,11,463	21	70,890	1,14,162	78,967	1,20,622	22,521	11,91,653	3,15,395	76,18,766	507,918
Charges in respect of Collection, *viz.*—													
Land Revenue	4,82,733	...	13,60,513	...	...	8,33,024	...	...	6,48,073	...	...	33,24,343	221,623
Opium (including cost of Production)	12,204	...	...	...	...	3,32,95,347	...	...	...	...	24,609	3,33,32,160	2,222,144
Salt (including cost of Production)	9,32,496	...	...	7,787	...	3,07,300	...	...	...	15,04,066	17,75,573	45,27,222	301,815
Stamps	—7,65,611	14,701	28,751	21,590	10,762	1,84,999	58,471	41,837	17,367	89,156	58,949	—2,39,028	—15,935
Excise	27,116	38,514	22,452	4,67,637	14,810	4,06,779	79,660	43,686	7,780	7,47,735	3,02,645	21,58,814	143,921
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	...	...	9,13,071	9,13,071	60,872
Assessed Taxes	1,559	...	...	19,171	612	92,339	155	6,437	817	14,954	36,246	1,72,290	11,486
Forest	5,79,308	5,19,855	2,41,257	16,76,202	2,12,742	3,51,754	5,40,719	5,78,208	60,603	8,75,465	8,87,969	65,24,082	434,939
Registration	6,161	24,374	49,583	24,524	19,617	4,80,183	1,15,217	46,010	8,711	4,52,824	1,38,527	13,65,731	91,048
TOTAL	46,32,493	6,67,150	42,35,561	26,41,865	3,41,051	3,68,44,988	9,47,982	9,00,057	7,84,482	51,06,004	56,66,549	6,27,68,182	4,184,546
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	—2,73,19,235	...	...	...	...	...	...	...	...	...	...	—2,73,19,235	—1,821,282
Interest on other Obligations	49,37,755	3,104	1,501	2,667	329	85,598	7,71,343	2,05,879	...	20,131	2,69,909	62,98,216	419,881
TOTAL	—2,23,81,480	3,104	1,501	2,667	329	85,598	7,71,343	2,05,879	...	20,131	2,69,909	—2,10,21,019	—1,401,401
Post Office	1,80,63,484	...	8,816	...	...	...	...	...	25,324	...	...	1,80,97,624	1,206,508
Telegraph	1,00,98,716	...	...	...	...	...	...	...	...	...	...	1,00,98,716	673,248
Mint	1,06,25,569	...	...	...	...	...	...	...	...	...	3,10,36,762	4,16,62,331	2,777,489
Salaries and Expenses of Civil Departments:													
General Administration	56,40,538	1,05,268	1,95,835	2,57,508	52,088	2,90,417	2,51,803	2,08,555	2,35,385	2,79,812	4,14,350	79,31,559	528,771
Law and Justice	20,36,376	...	3,79,497	...	...	...	...	...	5,82,779	...	...	29,98,652	199,910
Police	7,09,705	...	5,56,624	...	...	...	...	...	10,55,040	...	...	23,21,369	154,758
Marine (including River Navigation)	44,86,870	...	...	...	...	...	...	...	...	...	...	44,86,870	299,125
Education	2,51,841	...	2,54,557	...	...	...	...	...	35,413	...	...	5,41,811	36,120
Ecclesiastical	1,61,133	64,380	7,142	1,00,836	18,944	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069	112,805
Medical	4,16,715	...	1,72,372	...	...	...	...	...	78,827	...	...	6,67,914	44,528
Political	53,99,775	...	...	4,01,329	...	27,478	1,11,457	7,63,701	23,27,183	15,175	7,17,725	97,63,823	650,921
Scientific and other Minor Departments	43,66,623	9,693	15,638	40,937	3,346	28,518	23,871	61,744	7,523	23,613	53,845	46,35,351	309,023
TOTAL	2,34,69,576	1,79,341	15,81,665	8,00,610	74,378	5,47,239	6,33,379	12,38,163	43,60,392	6,20,725	15,33,950	3,50,39,418	2,335,961

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,58,395	2,26,614	27,995	1,26,670	7,302	10,02,598	8,27,570	1,84,109	59,802	5,17,356	5,60,976	36,99,387	246,626
Civil Furlough and Absentee Allowances	—1,363	...	...	...	2,486	141	2,014	70	...	764	159	4,271	285
Superannuation Allowances and Pensions	6,44,563	4,734	1,73,076	3,334	3,511	42,461	41,322	16,939	1,17,934	26,182	66,526	11,40,582	76,039
Stationery and Printing	—21,95,638	...	38,318	...	...	21,87,923	...	...	67,583	2,68,684	4,74,067	8,40,937	56,062
Miscellaneous	4,88,010	6,030	17,666	56,363	9,240	45,019	77,253	42,892	49,236	49,093	1,42,104	9,82,906	65,527
TOTAL	—9,06,033	2,37,378	2,57,055	1,86,367	22,539	32,78,142	9,48,159	2,44,010	2,94,555	8,62,079	12,43,832	66,68,083	444,539
Famine Relief and Insurance:													
Famine Relief	213	3,05,469	104	...	...	...	...	...	...	...	...	3,05,786	20,386
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	11,22,834	...	11,22,834	74,855
Construction of Protective Irrigation Works	1,48,854	5,38,026	...	...	...	3,27,082	1,57,120	...	2,823	6,39,247	3,45,693	21,58,845	143,923
Reduction or Avoidance of Debt	96,64,163	...	...	...	...	...	...	...	...	...	...	96,64,163	644,278
TOTAL	98,13,230	8,43,495	104	...	...	3,27,082	1,57,120	...	2,823	17,62,081	3,45,693	1,32,51,628	883,442
Railway Revenue Account:													
State Railways:													
Working Expenses	3,75,56,356	90,03,282	...	89,17,418	20,81,249	2,00,59,450	1,18,16,002	2,64,98,970	...	1,08,77,982	2,85,75,795	15,53,86,504	10,359,101
Interest on Debt	4,95,20,758	...	...	...	...	...	...	...	...	...	...	4,95,20,758	3,301,384
Interest chargeable against Companies on Advances	...	24,91,517	...	...	...	9,330	4,14,067	...	...	...	...	29,14,914	194,327
Interest on Capital deposited by Companies	...	79,529	...	35,489	...	88,185	1,79,387	...	...	...	...	3,82,590	25,506
Guaranteed Companies:													
Surplus Profits, Land and Supervision	4,66,856	...	...	79,853	66,866	1,79,501	1,28,964	...	...	1,94,817	4,14,131	15,30,988	102,066
Interest	2,28,672	...	...	...	...	...	...	...	...	...	...	2,28,672	15,245
Subsidized Companies: Land, &c.	...	...	...	...	...	3,02,453	14,894	23,491	...	1,08,795	320	4,49,953	29,996
Miscellaneous Railway Expenditure	3,52,217	1,26,001	...	...	5,567	96,715	48,122	18,401	...	62,245	11,967	7,21,235	48,082
TOTAL	8,81,24,859	1,17,00,329	...	90,32,760	21,53,682	2,07,35,634	1,26,01,436	2,65,40,862	...	1,12,43,839	2,90,02,213	21,11,35,614	14,075,707
Irrigation:													
Major Works:													
Working Expenses	...	...	...	92,027	...	...	1,08,458	53,99,893	97,710	16,43,582	8,38,821	81,80,491	545,366
Interest on Debt	91,86,052	...	...	...	...	...	...	...	...	...	...	91,86,052	612,403
Minor Works and Navigation	2,01,396	...	...	...	...	...	...	9,11,165	1,09,754	...	30,85,875	43,08,190	287,213
TOTAL	93,87,448	...	...	92,027	...	...	1,08,458	63,11,058	2,07,464	16,43,582	39,24,696	2,16,74,733	1,444,982
Other Public Works:													
Military Works	1,35,08,771	12,621	2,442	6,47,927	88,228	73,329	33,459	55,980	...	78,426	2,24,012	1,47,25,195	981,680
Civil Works	18,96,252	77,689	6,09,034	...	36,963	14,84,192	5,40,099	11,95,840	21,37,203	66,224	6,05,099	86,48,595	576,573
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,54,05,023	90,310	6,11,476	6,47,927	1,25,191	15,57,521	5,73,558	12,51,820	21,37,203	1,44,650	8,29,111	2,33,73,790	1,558,253
Army Services:													
Army:													
Effective	11,00,93,047	...	...	...	...	...	...	...	...	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990
Non-Effective	54,13,653	...	...	...	...	...	...	...	...	31,48,574	15 29,821	1,00,92,048	672,803
TOTAL	11,55,06,700	...	...	...	...	...	...	...	...	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793
Special Defence Works, (1902)	3,25,395	...	...	...	...	...	...	...	...	...	...	3,25,395	21,693
TOTAL IMPERIAL EXPENDITURE	28,21,64,980	1,37,21,107	66,96,178	1,34,04,223	27,17,170	6,33,76,204	1,67,41,435	3,66,91,849	78,12,243	5,68,28,477	11,57,27,535	61,58,81,401	41,058,760

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Principal Heads of Revenue:													
Land Revenue	...	78,37,658	...	2,37,16,713	67,50,783	2,10,42,917	2,27,17,013	1,41,06,330	...	2,39,78,297	3,12,33,173	15,13,82,884	10,092,192
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	7,74,183	...	...	...	...	...	94,355	1,02,570	9,71,108	64,741
Stamps	...	10,87,891	...	22,07,479	7,40,582	1,48,76,636	61,89,143	30,36,002	...	63,43,421	46,11,314	3,90,92,468	2,606,165
Excise	...	6,40,066	...	24,88,111	7,56,101	81,47,972	23,64,631	7,00,101	...	44,25,552	29,99,847	2,25,22,381	1,501,492
Provincial Rates	...	2,46,033	...	...	467	50,40,440	13,07,954	6,18,327	...	...	...	72,13,221	480,882
Customs	...	...	...	1,06,042	...	2,58,337	...	...	...	84,878	93,706	5,42,963	36,198
Assessed Taxes	...	1,48,444	...	5,93,835	1,24,027	24,72,907	10,06,082	5,84,986	...	12,02,356	17,89,300	79,21,937	528,129
Forest	...	6,95,436	...	41,34,267	3,37,865	5,32,762	11,40,223	8,58,899	...	13,28,863	13,75,770	1,04,04,086	693,605
Registration	...	43,081	...	85,232	34,795	8,33,227	2,27,782	1,09,590	...	7,69,246	2,77,183	23,80,136	158,675
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,06,98,609	.....	3,41,05,862	87,44,621	5,32,05,198	3,49,52,828	2,00,14,235	...	3,82,26,968	4,24,82,863	24,24,31,184	16,162,079
Interest	...	1,49,357	...	47,255	2,707	3,25,780	3,88,229	2,58,463	...	2,49,768	5,74,484	19,96,043	133,070
Post Office	...	14,609	...	...	...	...	...	1	...	...	...	14,610	974
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	2,73,913	...	9,14,077	1,37,903	22,23,709	8,27,698	4,75,739	...	12,88,762	6,13,532	67,55,333	450,355
Police	...	17,175	...	2,29,632	1,01,525	1,84,038	1,46,707	6,47,067	...	6,19,736	4,44,134	23,90,014	159,334
Marine	...	...	...	4,86,752	...	13,48,977	...	...	...	17	75,267	19,11,013	127,401
Education	...	41,100	...	61,009	67,353	7,08,701	1,33,232	32,558	...	2,29,747	3,03,074	15,76,774	105,119
Medical	...	16,150	...	51,071	9,964	2,30,237	33,363	42,321	...	1,12,865	2,25,268	7,21,239	48,082
Scientific and other Minor Departments.	...	26,755	...	3,823	285	2,45,647	99,689	48,012	...	7,55,563	35,107	12,14,881	80,992
TOTAL	...	3,75,093	...	17,46,364	3,17,030	49,41,309	12,40,689	12,45,697	...	30,06,690	16,96,382	1,45,69,254	971,283

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	19,546	...	35,020	6,397	86,868	21,116	72,005	...	69,491	1,95,680	5,06,124	33,741
Stationery and Printing . .	...	18,760	...	41,450	2,089	1,45,615	1,58,880	50,681	...	1,04,786	68,630	6,30,891	42,060
Miscellaneous	...	87,016	...	1,31,967	13,530	11,33,785	2,79,646	2,61,043	...	2,20,174	94,920	22,22,081	148,139
TOTAL .	...	1,25,322	...	2,08,437	22,016	13,66,268	4,59,642	4,23,730	...	3,94,451	3,59,230	33,59,096	223,940
Railways :													
State Railways (Gross Receipts) .	...	...	...	...	89,205	...	...	...	...	...	...	89,205	5,947
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest.)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	89,205	...	...	...	...	...	...	89,205	5,947
Irrigation :													
Major Works :													
Direct Receipts . . .	...	...	...	...	...	20,20,889	54,41,266	..	...	...	...	74,62,155	497,477
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation .	...	476	...	1,18,950	...	7,03,068	2,22,751	52,506	...	1,55,576	47,933	13,01,260	86,750
TOTAL .	...	476	...	1,18,950	...	27,23,957	56,64,017	52,506	...	1,55,576	47,933	87,63,415	584,227
Other Public Works :													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works . . .	...	75,494	...	4,41,743	108,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766	31,42,322	209,488
TOTAL .	...	75,494	...	4,41,743	108,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766	31,42,322	209,488
Receipts by Military Department :													
Army :													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective . . .	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE .	...	1,14,38,960	...	3,66,68,611	92,84,168	6,33,54,181	4,30,38,795	2,23,08,207	...	4,22,10,549	4,60,61,658	27,43,65,129	18,291,008

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at ₹15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	22,800	...	1,10,108	17,714	1,87,833	1,02,089	68,721	...	1,21,475	1,72,756	8,03,496	53,567
Assignments and Compensations	...	5,452	...	...	...	1,65,710	2,34,468	...	...	...	94,99,288	99,04,918	660,328
Charges in respect of Collection, *viz.*—													
Land Revenue	...	13,04,264	...	56,63,733	10,34,640	39,50,711	46,39,982	28,22,386	...	55,65,514	63,41,203	3,13,22,433	2,088,162
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	7,787	...	...	...	...	...	4,00,844	...	4,08,631	27,242
Stamps	...	44,105	...	64,771	32,287	5,54,999	1,75,415	1,25,511	...	2,67,466	1,76,847	14,41,401	96,093
Excise	...	12,838	...	2,33,818	4,937	4,06,779	26,554	14,562	...	2,49,245	1,00,882	10,49,615	69,974
Provincial Rates	...	...	...	...	...	89,290	1,147	...	...	...	...	90,437	6,029
Customs	...	...	...	3,55,843	...	9,77,774	...	...	...	2,73,862	...	16,07,479	107,165
Assessed Taxes	...	...	...	19,170	613	92,339	155	6,436	...	14,955	36,246	1,69,914	11,328
Forest	...	5,19,854	...	16,76,202	2,12,742	3,51,754	5,40,719	5,78,207	...	8,75,465	8,87,968	56,42,911	376,194
Registration	...	24,374	...	24,524	19,618	4,80,183	1,15,218	46,010	...	4,52,824	1,38,527	13,01,278	86,752
TOTAL	...	19,33,687	...	81,55,956	13,22,551	72,57,372	58,35,747	36,61,833	...	82,21,650	1,73,53,717	5,37,42,513	3,582,834
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	78,828	...	24,058	1,912	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	17,09,094	113,939
Interest on other Obligations	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	78,828	...	24,058	1,912	1,95,719	3,37,395	2,26,148	...	1,82,101	6,62,933	17,09,094	113,939
Post Office	...	77,755	...	1,63,118	8,448	6,055	...	1,43,853	...	1,06,530	1,02,498	6,08,257	40,550
Telegraph	...	...	...	...	...	...	...	...	..	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	6,19,584	...	11,35,488	3,38,017	19,04,677	14,88,740	9,24,809	...	10,92,218	15,82,240	90,85,773	605,718
Law and Justice	...	16,31,434	...	41,03,942	8,77,157	1,23,81,711	69,09,088	43,38,015	...	60,90,461	55,03,161	4,18,34,969	2,788,998
Police	...	15,25,215	...	95,97,291	15,05,045	65,78,635	51,78,980	37,30,421	...	49,95,305	63,42,979	3,94,46,871	2,629,791
Marine (including River Navigation)	...	...	...	9,47,886	84,673	10,64,645	...	...	...	16,203	35,903	21,49,370	143,291
Education	...	4,89,342	...	9,02,442	2,64,782	34,41,832	10,23,780	10,50,220	...	21,31,945	19,81,305	1,12,85,648	752,377
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	4,02,637	...	9,28,894	3,20,500	21,48,271	9,70,009	11,19,405	...	14,01,118	19,53,354	92,14,188	616,279
Political	...	44,657	...	...	1,60,659	19,314	3,523	...	...	80,428	3,89,331	6,97,912	46,528
Scientific and other Minor Departments	...	1,49,280	...	1,47,773	36,868	7,00,871	2,84,853	2,11,403	...	8,09,682	2,10,287	25,51,017	170,068
TOTAL	...	48,62,149	...	1,77,63,716	35,87,701	2,82,32,956	1,58,58,973	1,13,74,273	...	1,66,17,360	1,79,98,620	11,62,95,748	7,753,050

Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	4,16,073	...	4,78,116	1,32,653	25,84,376	23,76,044	13,13,524	...	18,43,487	22,35,669	1,13,79,942	758,662
Stationery and Printing	...	2,24,592	...	7,06,396	1,09,309	12,42,046	8,61,761	5,08,479	...	11,63,684	10,58,805	58,75,072	391,672
Miscellaneous	..	13,64 091	...	5,19,673	88,912	3,43,648	1,05,260	7,01,620	...	3,97,274	11,43,931	46,64,409	310,901
TOTAL	...	20,04,756	...	17,04,185	3,30,874	41,70,070	33,43,065	25,23,623	....	34,04,445	44,38,405	2,19,19,423	1,461,295
Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	—2,160	...	...	1,638	—522	—35
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	—2,160	...	...	1,638	—522	—35
Railway Revenue Account:													
State Railways:													
Working Expenses	...	..	...	...	80,280	...	...	...	...	...	...	80,280	5,352
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	2,226	5,311	...	...	...	...	...	7,537	503
Miscellaneous Railway Expenditure	...	...	...	85,255	...	...	...	...	...	30	...	85,285	5,686
TOTAL	...	...	...	85,255	82,506	5,311	...	...	...	30	...	1,73,102	11,541
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	10,17,041	29,63,736	...	...	...	...	39,80,777	265,385
Interest on Debt	...	...	...	...	...	24,52,568	32,74,899	...	...	...	...	57,27,467	381,832
Minor Works and Navigation	...	2,75,169	...	15,62,692	...	17,67,737	4,83,466	53,234	...	45,71,589	12,830	87,26,717	581,781
TOTAL	...	2,75,169	...	15,62,692	...	52,37,346	67,22,101	53,234	...	45,71,589	12,830	1,84,34,961	1,228,998
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	28,00,259	...	96,21,196	24,85,278	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	4,00,31,031	2,668,735
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	2,860	...	...	...	...	...	...	2,860	191
TOTAL	...	28,00,259	...	96,21,196	24,88,138	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	4,00,33,891	2,668,926
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,20,32,603	...	3,90,80,176	78,22,130	5,27,10,091	3,71,13,808	2,23,65,521	...	3,63,67,326	4,54,24,812	25,29,16,467	16,861,098
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	...	...	...	11,40,517	87,23,496	37,11,281	6,74,880	...	52,40,809	...	1,94,90,983	1,299,399
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*740,742*	...	*20,31,755*	...	...	...	...	...	...	*1,23,000*	*28,95,497*	*103,033*
TOTAL PROVINCIAL EXPENDITURE	...	1,12,91,861	...	3,70,48,421	89,62,647	6,14,33,587	4,08,25,089	2,30,40,401	...	4,16,08,135	4,53,01,812	26,95,11,953	17,967,464

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at ₹15=£1.
Principal Heads of Revenue:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Land Revenue	5,661	...	...	8,236	...	...	37,290	...	7,696	27,70,961	1,94,894	30,24,738	201,649
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,751	...	...	...	...	...	...	...	...	...	...	6,751	450
Provincial Rates	1,65,141	8,85,904	6,46,505	17,59,423	6,13,524	52,59,000	91,68,437	38,58,663	2,87,037	90,45,714	34,04,292	3,50,93,640	2,339,576
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	1,17,307	...	...	...	...	...	...	...	...	1,17,307	7,821
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,77,553	8,85,904	7,63,812	17,67,659	6,13,524	52,59,000	92,05,727	38,58,663	2,94,733	1,18,16,675	35,99,186	3,82,42,436	2,549,496
Interest	484	21	...	...	...	44,711	18,878	1,361	...	59,287	25,473	1,50,215	10,014
Post Office	...	...	28	63	...	10,290	...	10,233	26,395	...	...	47,009	3,134
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	18	...	1,808	...	...	...	...	...	...	32,143	...	33,969	2,265
Police	6,242	1,50,614	13,309	1,91,939	77,125	10,66,386	4,03,772	58,273	723	...	2,50,757	22,19,140	147,943
Marine	...	...	...	1,239	...	...	...	...	...	...	...	1,239	83
Education	4,758	13,430	37,502	248	820	81,059	3,90,333	1,20,831	3,833	2,77,066	2,27,109	11,57,089	77,139
Medical	14,002	7,618	244	936	...	66,053	2,30,768	40,662	2,243	69,815	1,14,381	5,46,722	36,448
Scientific and other Minor Departments	1,588	15,091	2,099	...	61,062	33,084	24,181	94,085	2,116	...	21,326	2,54,932	16,995
TOTAL	26,608	1,86,753	54,962	1,94,362	1,39,007	12,46,582	10,49,354	3,13,851	8,915	3,79,024	6,13,673	42,13,091	280,873

Miscellaneous :													
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	...	218	...	218	15
Stationery and Printing	...	...	...	...	...	804	...	2,112	...	...	...	2,916	194
Miscellaneous	16,945	29,141	1,26,520	5,18,711	27,819	1,96,664	17,613	1,84,455	16,905	6,12,736	2,23,227	19,70,736	131,382
TOTAL	16,945	29,141	1,26,520	5,18,711	27,819	1,97,468	17,613	1,86,567	16,905	6,12,954	2,23,227	19,73,870	131,591
Railways :													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	4,10,936	...	4,10,936	27,396
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	..	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	..	...	...	...	...	4,10,936	...	4,10,936	27,396
Irrigation :													
Major Works :													
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	20,131	...	36,065	13,522	...	...	69,718	4,648
TOTAL	...	...	...	...	...	20,131	...	36,065	13,522	...	...	69,718	4,648
Other Public Works :													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	29,117	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,894	38,45,414	256,361
TOTAL	29,117	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,894	38,45,414	256,361
Receipts by Military Department :													
Army :													
Effective	...	...	...	...	...	...	..	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,50,707	11,45,741	9,61,645	26,89,713	8,87,039	74,00,789	1,09,26,671	47,41,602	3,67,621	1,45,95,705	49,85,453	4,89,52,689	3,263,513

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at Rs15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	72	1,086	467	2,960	794	5,813	3,283	2,318	273	15,881	13,529	46,476	3,098
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—			...										
Land Revenue	84,812	5,97,083	...	30,790	...	20,573	33,44,100	13,49,999	1,18,605	50,51,497	4,82,900	1,10,80,359	738,691
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	...	77,924	1,865	3,64,912	...	...	...	...	53,035	4,97,736	33,183
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	5,922	...	...	...	...	...	...	...	...	5,922	394
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	84,884	5,98,169	6,389	1,11,674	2,659	3,91,298	33,47,383	13,52,317	1,18,878	50,67,378	5,49,464	1,16,30,493	775,366
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	949	...	13,510	...	3,288	...	1,726	3,643	23,116	1,541
TOTAL	...	...	...	949	...	13,510	...	3,288	...	1,726	3,643	23,116	1,541
Post Office	7,908	...	11,132	1,23,151	42,777	3,53,384	1,91,479	11,612	30,634	...	...	7,72,077	51,472
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	3,326	42,601	41,012	18,000	2,814	3,16,128	1,24,334	1,35,864	23,356	3,28,469	1,52,903	11,88,807	79,254
Law and Justice	60	...	...	...	94	...	...	...	...	...	...	154	10
Police	15,665	79,775	3,09,341	36,590	1,124	5,63,155	33,00,396	25,820	897	...	1,94,123	45,26,886	301,793
Marine (including River Navigation)	...	...	...	37,956	...	8,216	...	...	...	...	...	46,172	3,078
Education	28,583	4,02,092	1,25,190	2,73,886	3,28,459	18,19,586	19,32,467	6,68,142	53,610	13,13,557	16,84,179	86,29,751	575,317
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	25,426	1,09,152	22,546	1,06,271	1,27,768	4,14,726	7,02,887	3,77,654	30,967	20,66,369	2,40,263	42,24,029	281,602
Political	283	...	...	155	...	...	...	...	...	...	...	438	29
Scientific and other Minor Departments	3,324	34,647	16,590	38,398	62,385	60,401	1,01,734	1,33,809	12,258	...	82,140	5,45,686	36,379
TOTAL	76,667	6,68,267	5,14,679	5,11,256	5,22,644	31,82,212	61,61,818	13,41,289	1,21,088	37,08,395	23,53,608	1,91,61,923	1,277,462
Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	525	3,541	17,856	1,552	1,200	38,656	21,231	5,802	469	42,928	12,277	1,46,037	9,736
Stationery and Printing	269	5,274	3,912	...	1,178	45,469	7,978	19,660	1,957	82,300	12,955	1,80,952	12,064
Miscellaneous	3,274	10,137	48,973	1,57,974	18,402	42,861	6,399	1,73,736	18,006	3,11,172	41,878	8,32,812	55,520
TOTAL	4,068	18,952	70,741	1,59,526	20,780	1,26,986	35,608	1,99,198	20,432	4,36,400	67,110	11,59,801	77,320

Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	...	...	...	...	...	2,05,581	...	2,05,581	13,705
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	37,042	...	37,042	2,470
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	45,986	...	45,986	3,066
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	9,096	...	9,096	606
TOTAL	...	...	...	...	...	...	...	...	...	2,97,705	...	2,97,705	19,847
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	...	...	...	..	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	..
Minor Works and Navigation	...	...	...	12,591	...	834	...	30,865	2,790	11,080	...	58,160	3,877
TOTAL	...	...	...	12,591	...	834	...	30,865	2,790	11,080	...	58,160	3,877
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	77,013	1,48,532	2,73,638	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	50,31,957	23,12,666	1,89,73,803	1,264,920
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	...	3,95,388	...	3,95,388	26,359
TOTAL	77,013	1,48,532	2,73,63[illegible]	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	54,27,345	23,12,666	1,93,69,191	1,291,279
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,50,540	14,33,920	8,76,579	21,94,000	12,00,293	91,43,912	1,29,34,525	38,42,711	3,59,466	1,49,50,029	52,86,491	5,21,72,466	3,498,164
Add—Portion of Local Revenue not spent in the year	167	...	85,066	1,15,903	8,267	1,77,471	2,05,852	1,66,697	8,155	2,48,090	4,58,808	14,74,476	98,298
Deduct—Portion of Local Expenditure defrayed from Local Balances	...	*1,41,077*	...	...	...	...	...	...	...	...	...	*1,41,077*	*9,405*
TOTAL LOCAL EXPENDITURE	2,50,707	12,92,843	9,61,645	23,09,903	12,08,560	93,21,383	1,31,40,377	40,09,408	3,67,621	1,51,98,119	57,45,299	5,38,05,865	3,587,057

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue:	2	7	83,009,411	746,744	83,756,155
Excess of Revenue over Expenditure charged to Revenue	1A	3			2,996,400
Railway and Irrigation Capital not charged to Revenue—					
Outlay of Railway Companies—Repayments	81	244	1,002,554	6,959	1,009,513
NET			...	...	0
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	244	13,405	...	13,405
NET			...	...	0
Permanent Debt incurred:	83	252			
India 3 p. c. Stock			...	1,500,000	
Rupee Loan 3½ p. c.			1,333,333	...	
TOTAL			1,333,333	1,500,000	2,833,333
NET			...	...	2,146,825
Temporary Debt incurred	83A	254	333,333	2,000,000	2,333,333
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	255	96,555	...	
Savings Bank Deposits	87	256	3,643,472	...	
TOTAL			3,740,027	...	3,740,027
NET			...	...	770,221
Deposits and Advances:					
Balances of Provincial allotments	74	219	1,381,776	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	293	644,278	...	
Excluded Local Funds	88	256	756,891	...	
Railway Funds	89	257	64,215	...	
Deposits of Sinking Funds	90	257	9,884	... (a)	
Gold Reserve Fund	...	...	2,627 575	2,566,189	
Departmental and Judicial Deposits	92	262	17,457,532	...	
Advances	*Vide* App. A.	293	8,614,137	49,533	
Suspense Accounts		293	207,422	...	
Exchange on Remittance Account		293	15,235	...	
Miscellaneous		293	14,162	...	
TOTAL			31,793,101	2,615,722	34,408,823
NET			...	...	1,973,191
Carried forward			121,225,164	6,869,425	128,094,589

(a) Includes £2,200,000 remitted from India by means of Council Bills.

in *India* and in *England*, for the Year ended 31st March 1904.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure:	3	11	61,418,022	18,146,474	79,564,496
Add—Provincial Surpluses transferred to "Deposits"	3	11	1,381,770	...	1,381,770
Deduct—Do. Deficits charged to "Deposits"	3	11	*186,511*	...	*186,511*
TOTAL			62,613,281	18,146,474	80,759,755
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	222	504,089	3,809	507,898
Outlay on State Railways	75	222	3,233,331	1,301,774	4,535,105
Outlay of Railway Companies—(*a*)					
Payments for Capital outlay	81	244	1,587,987	1,276,216	2,864,203
NET			...	...	1,854,690
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	81	244	...	80,000	80,000
NET			...	...	66,595
Permanent Debt discharged:	83	252			
Sterling Debt.					
India 3½ p. c. Stock (besides £150,417 cancelled) (*b*)			...	...	
India 3 p. c. Stock			...	...	
India 2½ p. c. „			...	...	
India 4 p. c. „			...	...	
Great Indian Peninsula Railway Debentures			...	600,000	
Rupee Debt.					
4½ p. c. Loans			500	...	
4 p. c. Loans			83,766	...	
3½ p. c. Loans			2,240	...	
Stock Notes			2	...	
TOTAL			86,508	600,000	686,508
NET			...	...	0
Temporary Debt discharged	83A	254	...	3,500,000	3,500,000
NET			...	...	1,166,667
Unfunded Debt:					
Special Loans	84	254	58	...	
Deposits of Service Funds	86	255	83,739	...	
Savings Bank Deposits	87	256	2,886,009	...	
TOTAL			2,969,806	...	2,969,806
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	219	186,511	...	
Excluded Local Funds	88	256	719,941	...	
Railway Funds	89	257	66,548	...	
Gold Reserve Fund	...	...	2,461,445	2,566,189	
Departmental and Judicial Deposits	92	262	17,406,651		
Advances	*Vide* App. A.	295	8,650,148	214,373	
Suspense Accounts		295	130,367	...	
Miscellaneous		295	33,159	300	
TOTAL			29,654,770	2,780,862	32,435,632
NET			...	...	0
Carried forward			100,649,772	27,689,135	128,338,907

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £75,865, £5,656 and £46,511 aggregating £128,032 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £134,723 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £22,385 is on account of Discount Sinking Fund, and the cost of purchase £23,529 is charged in the Accounts, *viz.*, £20,790 under "Interest on Debt," and £2,739 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India,

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			121,225,164	6,869,425	128,094,589
Loans and Advances by Imperial Government	93	274	387,235	...	387,235
NET			...	...	0
Loans and Advances by Provincial Governments	93A	284	988,400	...	988,400
NET			...	...	471,724
Remittances					
Inland Money Orders		293	21,415,931	...	
Other Local Remittances		293	365,450	...	
Other Departmental Accounts		293	231,936	...	
Net Receipts by Civil Treasuries from—					
Post Office		293	724,156	...	
Public Works	*Vide* App. A.	293	2,958,878	...	
Guaranteed Railways		293	1,124,905	...	
Net Receipts from Civil Treasuries by—					
Telegraph		293	109,537	...	
Marine		293	334,095	...	
Military		293	13,015,788	...	
Remittance Account between England and India	95	287	6,491,655	6,715,280	
TOTAL			46,772,331	6,715,280	53,487,611
NET			...	...	1,214,730
Secretary of State's Bills drawn	96	288	...	(a) 21,659,303	21,659,303
Total Receipts			169,373,130	35,244,008	204,617,138
Opening Balance	97	289	12,082,416	5,767,787	17,850,203
GRAND TOTAL			181,455,546	41,011,795	222,467,341

(a) In addition to £ 2,200,000 for remittance of the Gold Reserve Fund.

in *India* and in *England* for the Year ended 31st March 1904—*continued.*

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			100,649,772	27,689,135	128,338,907
Loans and Advances by Imperial Government	93	274	500,084	...	500,084
NET			...	...	112,849
Loans and Advances by Provincial Governments	93A	284	516,676	...	516,676
NET			...	...	0
Remittances:					
Inland Money Orders		295	21,419,658	...	
Other Departmental Accounts		295	239,263	...	
Net Payments into Civil Treasuries by—					
Post Office		295	724,205	...	
Public Works	*Vide* App. A	295	2,912,326	...	
Guaranted Railways		295	1,124,905	...	
Net Issues from Civil Treasuries to—					
Telegraph		295	108,189	...	
Marine		295	333,174	...	
Military		295	13,015,788	...	
Remittance Account between England and India	95	287	6,367,495	6,027,878	
TOTAL			46,245,003	6,027,878	52,272,881
NET			...	...	0
Secretary of State's Bills paid	96	288	(a) 21,674,459	...	21,674,459
Total Disbursements			169,585,994	33,717,013	203,303,007
Closing Balance	97	289	11,869,552	7,294,782	19,164,334
GRAND TOTAL			181,455,546	41,011,795	222,467,341

(a) In addition to £2,200,000 for payment from the Gold Reserve Fund.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section A.—Revenue.

Revenue £49,204,657. Expenditure £8,593,755.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue . . .	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	40,477,055	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	2,254,505	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	261,380
Assignments and Compensations.	16	Expenditure	39	...	...	1,168,246
Land Revenue .	17A	Receipts	40	...	19,234,388	...
„ . . .	17B	Expenditure	43	...	...	3,048,884
Opium . . .	18A	Receipts	44	...	5,736,045	...
„ . . .	18B	Store Account	44	...	...	...
„ . . .	18C	Expenditure	45	...	...	2,225,744
Salt . . .	19A	Receipts	45	...	5,250,465	...
„ . . .	19B	Store Account	45	...	...	...
„ . . .	19C	Expenditure	46	...	...	331,191
Stamps . . .	20	Receipts and Expenditure . . .	47	...	3,580,247	122,379
Excise . .	21	Receipts and Expenditure . . .	48	...	4,980,096	213,928
Provincial Rates .	22	Receipts and Expenditure . . .	49	...	2,825,349	39,212
Customs . . .	23A	Receipts	50	...	3,966,298	...
„ . . .	23B	Expenditure	52	...	...	168,165
Assessed Taxes . .	24	Receipts and Expenditure . . .	53	...	1,214,665	23,208
Forest . . .	25	Receipts	54	...	1,481,116	...
„ . . .	„	Expenditure	55	...	...	813,618
Registration . .	26	Receipts and Expenditure . . .	56	...	326,902	177,800
Tributes . .	27	Receipts	58	...	609,086	...
			Total .		49,204,657	8,593,755

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1904.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue Per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	3,52,29,914	15,48,365	29,43,305	74,64,332	17,59,423	1,31,65,521	12,24,083	82,68,535	1,70,465	7,17,73,943	4,63,020	7,13,10,923	168,550	9,252,875	4,23,084	7.707
India, General	14,72,513	...	3,46,149	11,91,060	1,65,141	...	13,79,497	6,99,583	16,080	52,70,029	31,72,124	20,97,905	...	965,765	...	2,172
Central Provinces	83,86,263	...	14,50,521	25,60,265	11 31,937	...	3,07,642	13,90,873	86,162	1,53,13,663	6,97.528	1,46,16,135	86,469	9,876,646	1,69,033	1,480
Berar	78,30,166	...	8,48,375	19,94,331	6,46,505	...	1,45,102	6,07,159	97,065	1,21,68,703	33,89,005	87,79,698	17,744	2,754,016	4,94,798	3,188
Assam	54,43,025	...	9,87,143	30,24,404	6,13,991	...	2,55,786	6,75,732	69,590	1,10,69,971	1,01,016	1,09,68,955	52,959	5,841,878	2,07,122	1,878
Bengal	4,10,03,080	...	1,98,35,514	1,62,95,944	1,02,99,440	...	50,36,483	10,65,523	16,66,453	9,52,02,437	5,66,504	9,46,35,933	151,185	74,744,866	6,25,961	1,266
United Provinces of Agra and Oudh	6,32,57,642	...	82,52,191	9,45,8526	1,04,76,391	...	20,76,843	22,80,446	4,55,563	9,62,57,602	37,20,856	9,25,36,746	107,161	47,675,772	8,63,530	1,941
Punjab	2,33,32,178	...	40,48,003	28,00,404	44,76,990	...	13,02,000	17,17,797	2,19,180	3,78,96,558	16,12,089	3,62,84,469	97,209	20,306,252	3,73,262	1,787
North-West Frontier Province	17,74,609	...	3,85,886	2,04,035	3,60,404	...	1,00,934	1,01,833	30,115	29,57,816	1,78,486	27,79,330	13,132	2,049,576	2,11,646	1,356
Madras	5,32,32,857	...	84,57,894	1,7703,781	90,45,714	...	25.82,733	26,57,727	15,38,402	9,52,19,198	64,94,817	8,87 24,381	141,705	38,209,436	6,26,120	2,322
Bombay	4,75,53,569	...	61,48,418	1,20,04,364	34,04,292	...	38,08,867	27,51,539	5,54,365	7,62,25,414	1,34,22,128	6,28,03,286	122,914	18,515,587	5,10,053	3,392
	28,85,15,816	15,48,365	5,37,03,699	7,47,01,446	4,23,80,228	1,31,65,521	1,82,19,976	2,22,16,747	49,03,536	51,93,55,334	3,38,17,573	48,55,37,761	959,028	230,192,669	5,06,281	2,109
Salt	...	7,72,08,608	...	...	...	...	...	...	...	7,72,08,608	4,47,049	7,67,61,559	...	...	...	...
Customs	...	...	...	...	...	4,63,28.949	...	...	...	4,63,28,949	14,72,447	4,48,56,502	...	...	...	...
TOTAL . ₹	28,85,15,816	7,87,56,973	5,37,03,699	7,47,01,446	4,23,80,228	5,94,94,470	1,82,19,976	2,22,16,747	49,03,536	64,28,92,891	3,57,37,069	60,71,55,822	959,028	230,192,669	6,33,095	2,638
Total converted into £ at ₹15=£1 £	19,234,388	5,250 465	3,580,247	4,980,096	2,825,349	3,966,298	1,214,665	1,481,16	326,902	42,859.526	2,382,471	40,477,055	...	...	...	...
Revenue per 1,000 Square Miles ₹	3,00,842	82,122	55,998	77,893	44,191	62,036	18,998	23,166	5,113	6,70,359	...	6,33,095	...	...	...	...
Ditto converted into £ at ₹15=£1 £	20,056	5,475	3,733	5,193	2,946	4,136	1,267	1,544	341	44,691	...	42,206	...	...	...	...
Revenue per 1,000 of Population ₹	1,2,53'4	342'1	233'3	324'5	184'1	258'4	79'2	96'5	21'3	2,792'8	...	2,637'6	...	...	...	...
Ditto converted into £ at ₹15=£1 . £	83'6	22'8	15'6	21'6	12'3	17'2	5'3	6'4	1'4	186'2	...	175'8	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No 14.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 15, page 37	21,086	45,498	22,009	(b)4,62,999	30,126	2,86,632	1,80,165	1,34,296	18,883	2,51,667	4,71,392	19,24,753
Assignments and Compensation, Account No. 16, page 38	31,46,268	52,256	25,11,463	21	70,890	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684
Allowances to District and Village Officers, (c) Account No. 1 B, page 43	4,770	5,99,774	8,55,533	...	...	...	32,27,256	13,57,171	1,37,082	50,51,497	31,36,053	1,43,69,136
TOTAL	31,72,124	6,97,528	33,89,005	4,63,020	1,01,016	5,66,504	37,20,856	16,12,089	1,78,486	64,94,817	1,34,22,128	3,38,17,573
											Total India converted into £ at ₹15=£1 . £	2,254,505

(b) Includes ₹2,59,661 and ₹9,842 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹4,770, ₹5,97,083, ₹32,27,698, ₹13,49,999, ₹1,13,365, ₹14,48,143 and ₹18,70,756 in India General, Central Provinces, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.	Distribution of Total.		
													Imperial.	Provincial.	Local.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue .	8,311	8,845	5,651	1,14,824	15,264	47,663	28,173	37,285	10,998	72,303	1,61,963	5,11,280	3,45,755	1,64,087	1,438
Stamps . . .	4,978	15,251	13,784	42,901	6,915	1,85,325	1,00,560	50,908	6,075	1,00,237	1,03,219	6,30,153	1,76,166	4,53,987	...
Excise	418	13,395	685	16,614	4,899	11,515	17,792	27,551	25	13,605	1,67,381	2,73,881	2,01,430	72,451	...
Provincial Rates . .	95	1,347	367	2,945	794	10,024	3,283	3,560	334	15,881	12,106	50,736	86	5,714	44,936
Assessed Taxes .	5,003	4,348	788	12,156	1,224	24,147	23,001	9,924	1,413	21,632	16,805	1,20,441	63,720	56,619	102
Forest	2,166	1,973	601	3,947	946	3,547	7,193	4,868	28	24,809	5,766	55,844	29,320	26,524	...
Registration . . .	115	339	133	109	84	4,411	162	200	10	3,200	4,152	12,915	6,587	6,328	...
Total (a) . ₹	21,086	45,498	22,009	1,93,496	30,126	2,86,632	1,80,165	1,34,296	18,883	2,51,667	4,71,392	16,55,250	8,23,064	7,85,710	46,476
Opium	...	...	...	...	...	1,441	...	...	...	...	11	1,152	1,452	...	...
Salt	1,89,245	...	...	9,842	...	1,67,354	...	...	...	39,991	50,459	4,56,891	4,51,970	4,921	...
Customs . . .	...	1,290	...	2,59,661	...	5,17,320	...	...	...	75,849	8,77,988	17,32,108	17,19,243	12,865	...
Tributes . . .	...	...	...	75,002	...	...	...	...	...	...	...	75,002	75,002	...	...
Total Refunds and Drawbacks . ₹	2,10,331	46,788	22,009	5,38,001	30,126	9,72,747	1,80,165	1,34,296	18,883	3,67,507	13,99,850	39,20,703	30,70,731	8,03,496	46,476
Total India converted into £ at R15 = £1 . . . . . £												261,380	204,715	53,567	3,098

(a) For comparison with figures given in Account No. 14A, page 36, as regards Burma, *see* note (*b*) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	No. of Items.
	₹	₹	₹	₹	₹	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	2,412	21	600	1
Pensions in lieu of Resumed Lands	292	4,530	322	...	..	2
Malikana, or Allowances to Excluded Proprietors	80	5,452	...	...	2,308	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	...	5
Other Land Revenue Compensations	12,927	21,511	...	...	52,136	6
	38,723	31,493	2,734	21	55,044	7
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	...	8
„ Native States	...	...	...	...	...	9
	...	...	...	...	...	10
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	11
„ Jaipur	6,88,309	...	...	...	...	12
„ Gwalior	3,12,500	...	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	...	14
„ Alwar	1,25,000	...	...	...	...	15
„ Bhawalpur	80,000	...	...	...	...	16
„ Dholepur	60,000	...	...	...	...	17
„ Holkar	61,875	...	...	...	...	18
„ Kishengarh	25,000	...	...	...	...	19
„ Mewar	2,04,150	...	...	...	...	20
„ Tonk	20,000	...	...	...	...	21
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	1,78,323	...	...	...	...	22
„ Cambay		...	..	...	...	23
„ Pudukkottai	...	...	...	...	...	24
„ Other Native States	1,46,402	...	...	...	...	25
„ The French Government	...	...	...	...	...	26
Other Salt Compensations	...	...	...	...	...	27
	30,13,454	...	...	...	...	28
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	29
„ Native States, Zemindars, etc.	...	3,008	...	...	...	30
	...	3,008	...	...	...	31
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	..	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	35
„ Khan of Khelat (for Quit-rent)	34,000	...	..	...	...	36
„ Nizam of Hyderabad (for Quit-rent)	...	...	25,00,000	...	...	37
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	38
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	12,272	39
Sayer Compensations	...	..	...	...	1,031	40
Other Compensations	10,091	17,755	8,729	...	2,543	41
	94,091	17,755	25,08,729	...	15,846	42
TOTAL ASSIGNMENTS AND COMPENSATIONS ₹	31,46,268	52,256	25,11,463	21	70,890	43

Total India

PENSATIONS for the Year ended 31st March 1904.

No. of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	Total.	Distribution of Total.	
								Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	600	...	...	6,761	79,43,311	79,53,705	10,394	79,43,311
2	4,414	44,083	85,340	20,647	2,10,241	11,66,248	15,36,117	3,69,869	11,66,248
3	1,65,710	2,34,468	...	...	3,08,383	...	7,16,401	3,10,771	4,05,630
4	...	...	...	...	...	...	25,424	25,424	...
5	50,000	...	...	...	...	...	50,000	50,000	...
6	...	...	...	...	5,250	...	91,824	91,824	...
7	2,20,124	2,79,151	85,340	20,647	5,30,635	91,09,559	1,03,73,471	8,58,282	95,15,189
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	55,386	55,386	...	55,386
10	5,000	...	...	...	...	55,386	60,386	5,000	55,386
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,04,150	2,04,150	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	1,78,323	1,78,323	...
23	...	...	...	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	12,208	1,58,610	1,46,402	12,208
26	20,000	...	...	...	4,40,000	...	4,60,000	4,60,000	...
27	...	...	...	...	9,290	1,576	10,866	10,866	...
28	20,000	...	...	...	4,87,290	53,784	35,74,528	35,22,320	52,208
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,323	6,650	...	95	4,18,425	4,36,501	3,31,895	1,04,606
31	...	8,323	6,650	...	3,645	4,18,425	4,40,051	3,35,445	1,04,606
32	...	...	20,196	...	1,50,500	5,671	1,76,367	1,70,696	5,671
33	...	...	508	...	...	...	508	508	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	34,000	34,000	...
37	...	...	...	...	...	...	25,00,000	25,00,000	...
38	...	...	...	...	...	13,000	13,000	...	13,000
39	...	...	...	...	...	...	12,272	12,272	...
40	34,748	24,100	...	...	...	...	59,879	59,879	...
41	...	1,861	7,928	1,874	19,583	1,58,858	2,29,222	70,364	1,58,858
42	34,748	25,961	7,928	1,874	19,583	1,71,858	28,98,373	27,26,515	1,71,858
43	2,79,872	3,13,435	1,20,622	22,521	11,91,653	98,14,683	1,75,23,684	76,18,766	99,04,918
converted into £ at ₹ 15=£1						£	1,168,246	507,918	660,328

A.—Revenue Heads.

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue .	13,33,997	83,23,573	77,64,603	2,09,26,634	49,31,063	2,96,55,070	6,39,31,933	2,34,48,899	17,24,187	5,77,11,605	3,98,29,215	26,95,80,779
Recovery of Survey and Settlement Charges . . .	...	...	...	...	...	2,20,730	...	...	...	...	...	2,20,730
Sale of Proprietary Right of Government in Land . .	248	...	...	...	333	5,344	25,586	4,833	...	...	...	36,344
Assessment of Alienated Lands, less Quit-rents . . .	...	..	...	...	...	87,514	...	2,15,446	4,031	...	91,71,716	94,78,707
Sale of Waste Lands and Redemption of Land Revenue .	1,460	22	..	19,736	6,114	83,710	2,176	7,88,800	...	18,446	...	9,20,464
Capitation Tax, or House Tax levied in lieu thereof (*a*) . .	6,625	...	...	96,40,341	...	6,960	...	...	...	...	...	96,53,926
Receipts for the Improvement of Government Estates . .	...	. .	...	...	...	6,89,834	..	...	..	...	...	6,89,834
Fisheries and other Receipts classed as Miscellaneous Land Revenue	1,30,183	62,668	65,563	46,56,951	5,05,515	2,53,918	7,11,305	6,93,490	1,01,631	28,99,206	4,11,692	1,04,92,122
TOTAL LAND REVENUE . R	14,72,513	83,86,263	78,30,166	3,52,43,662	54,43,025	4,10,03,080	6,46,71,000	2,51,51,468	18,29,849	6,06,29,257	4,94,12,623	30,10,72,906
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 150) . . R	..	...	...	*13,748*	...	...	*14,13,358*	*18,19,290*	*55,240*	(*b*) *73,96,400*	(*b*) *18,59,054*	*1,25,57,090*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE R	14,72,513	83,86,263	78,30,166	3,52,29,914	54,43,025	4,10,03,080	6,32,57,642	2,33,32,178	17,74,609	5,32,32,857	4,75,53,569	28,85,15,816

Total Land Revenue in India under Principal Heads of Revenue ₹28,85,15,816 converted into £ at ₹15 = £1 . £ 19,234,388

Ditto ditto due to Irrigation ₹1,25,57,090 ditto ditto . £ 837,139

(*a*) Includes Thathameda Tax in Burma.

(*b*)

	Madras. ₹	Bombay. ₹
Total Collection at page 150 . . .	77,83,531	19,97,479
Less—Collection charges at page 151 . .	*3,87,131*	*1,38,425*
	73,96,400	18,59,054

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
GENERAL CHARGES OF DISTRICT ADMINISTRATION:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	46,618	1,89,227	...	4,06,799	1,14,285	4,85,303	4,81,285	3,00,189	47,534	4,86,135	2,92,692	28,50,067
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	20,870	2,45,001	...	6,14,194	1,43,986	9,88,682	6,68,524	3,75,208	75,626	11,74,351	5,88,265	48,94,707
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc. (*b*)	25,902	1,56,351	2,69,761	...	23,100	23,838	6,09,752	3,50,091	45,979	7,886	81,496	15,94,156
Payments to Officers of other Provinces (*b*)	...	...	...	...	...	...	...	...	...	1,200	56,085	57,285
Office Establishment (*b*)	50,253	1,13,218	85,059	4,42,192	1,49,270	6,58,197	9,59,434	2,38,840	40,870	4,52,841	5,78,756	37,68,930
District Establishments, including Tehsildars' and Sub-divisional Establishments	83,046	1,14,325	79,875	4,36,237	40,834	3,68,405	5,71,635	2,42,675	33,394	10,11,747	8,34,860	38,17,033
Temporary Establishments	71	13,292	..	74,470	6,633	63,893	55,215	31,808	3,540	40,733	63,600	3,53,255
Remuneration to Copyists and Examiners	...	...	9,299	2,874	6,580	84,101	...	...	...	1,25,534	...	2,28,388
Travelling Allowance	13,923	38,139	11,174	1,17,580	21,479	1,42,035	1,01,042	1,04,397	18,808	2,95,003	2,51,788	11,15,368
Purchase, Repair, and Carriage of Tents	2,685	6,606	1,049	8,758	5	19,280	38,597	9,966	1,834	...	33,279	1,22,059
House-rent and other Allowances	...	1,452	...	9,906	164	2,677	...	6,301	7,239	21,035	3	48,777
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	...	2,365	...	2,365
Service of Processes against Defaulters	...	6,338	2	20,627	26,589	1,98,000	12,215	6,009	1,365	15,922	11,121	2,98,188
Law Charges	112	40	...	30	8,821	19,287	2,308	161	6	10,015	2,621	43,401
Remittance of Treasure within Districts	319	2,692	2,975	27,006	1,743	10,879	11,902	7,145	1,919	27,701	14,227	1,08,508
Service Postage and Telegrams	7,533	22,761	7,417	47,291	9,788	55,143	52,963	87,428	18,252	2,78,232	1,73,639	7,60,447
Rents, Rates, and Taxes	199	1,131	...	5,020	1,192	40,604	1,974	2,213	70	24,643	4,427	81,473
Petty Construction and Repairs	2,589	15	11	104	1,482	4,576	298	3,365	1,781	53,876	28,185	96,282
Other Charges	11,153	64,793	17,619	1,24,471	7,837	1,190	1,45,308	74,915	12,433	1,77,398	88,452	7,25,569
Less—Recoveries and Contributions	...	...	...	...	...	...	...	...	...	...	*1,48,408*	*1,48,408*
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,65,273	9,75,381	4,84,241	23,37,559	5,63,788	31,66,090	37,12,452	18,40,711	3,10,650	42,06,617	29,55,088	2,08,17,850

(*a*) The remaining part is charged under "Law and Justice" etc.
(*b*) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1904—*continued.*

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	2,65,273	9,75,381	4,84,241	23,37,559	5,63,788	31,66,090	37,12,452	18,40,711	3,10,650	42,06,617	29,55,088	2,08,17,850
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	...	48,423	...	...	...	53,882	169	1,06,130	...	2,08,604
Salaries of Officers (*a*)	...	88,536	2,393	1,16,175	59,818	2,83,711	1,63,082	1,57,890	90,995	1,11,324	...	10,73,924
Office Establishment	...	26,130	657	12,128	2,803	16,306	67,326	51,047	27,028	88,076	...	2,91,501
Field Establishment (partly temporary)	...	13,467	...	1,18,236	19,486	61,693	...	1,45,107	74,579	...	...	4,32,568
Temporary Establishments	...	27,042	...	1,327	2,061	2,05,704	1,22,664	1,08,911	52,873	1,53,537	...	6,74,119
Contract Works and Special Services	...	12,008	...	...	...	1,16,413	14,701	...	...	...	...	1,43,122
Colonization Charges	...	...	...	...	...	...	...	9,468	...	...	62,889	72,357
Travelling and other Allowances	...	14,311	550	20,173	8,714	74,174	18,063	39,571	16,333	24,915	...	2,16,804
Service Postage and Telegrams	...	1,248	60	295	641	5,184	1,309	16,789	8,652	3,300	...	37,478
Rents, Rates, and Taxes	...	1,070	...	2,594	96	4,962	3,992	2,400	1,728	2,511	...	19,353
Other Charges	...	24,335	900	5,855	9,595	1,20,887	30,202	1,05,607	20,131	7,318	...	3,24,830
Share of charges transferred from Land Records and Agriculture	...	...	...	...	...	13,372	...	...	...	...	...	13,372
Less—Settlement Charges recoverable from private Estates	...	...	...	...	...	*5,79,316*	...	...	...	...	...	*5,79,316*
	...	2,08,147	4,560	3,25,206	1,03,214	3,23,090	4,21,339	6,90,672	2,92,488	4,97,111	62,889	29,28,716
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 42C. page 102:												
Controlling Staff	56,455	...	...	...	...	...	...	...	...	...	...	56,455
Correspondence and Drawing	54,555	...	...	...	...	...	...	...	...	...	...	54,555
Charges of Survey Parties	...	...	...	2,07,165	...	21,817	6,333	31,281	...	...	...	2,66,596
Cadastral Maps	...	...	...	10,567	...	...	474	...	...	...	...	11,041
Extra Departmental Mapping	...	...	...	...	...	...	...	292	...	...	...	292
	1,11,010	...	...	2,17,732	...	21,817	6,807	31,573	...	...	...	3,88,939
Local Survey Charges:												
Controlling Office	...	...	...	...	13,695	9,220	...	...	...	99,734	...	1,22,649
Salaries of Officers (*a*)	2,725	...	...	2,041	...	66,434	4,581	...	...	73,423	12,220	1,61,424
Office Establishment	13,998	...	...	7,677	...	...	...	...	...	9,371	(*a*)28,918	59,964
Field Establishment	14,445	...	...	64,699	590	2,58,065	15,365	...	...	2,88,071	..	6,41,235
Extra Departmental and Mapping Charges	...	...	...	...	...	2,03,815	...	...	...	...	3,140	2,06,955
Travelling and other Allowances	1,680	...	...	3,329	...	33,709	1,436	...	...	23,658	18	63,830
Service Postage and Telegrams	...	...	...	91	...	2,322	114	...	...	3,152	281	5,960
Rents, Rates, and Taxes	...	...	...	234	...	9,875	150	...	...	2,842	81	13,182

Share of Charges of Superintendent of Provincial Surveys	...	...	...	...	...	32,692	...	...	...	...	...	32,692
Bengal Drawing Office	...	...	...	...	...	54,714	...	...	...	...	...	54,714
Other Charges	2,953	...	...	2,906	936	39,359	5,510	...	...	1,60,267	20,300	2,32,231
Less—Recoveries and Contributions	...	...	...	...	...	...	*27,253*	...	...	*2,90,711*	...	*3,17,964*
„ Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	...	*1,01,321*	...	...	...	...	...	*1,01,321*
„ Survey Charges recoverable from private Estates	...	...	...	...	...	*59,641*	...	...	...	...	...	*59,641*
TOTAL SURVEY AND SETTLEMENT	1,46,811	...	...	2,98,709	15,221	5,71,060	6,710	31,573	...	3,69,807	64,958	15,04,849
	1,40,811	2,08,147	4,560	6,23,915	1,18,435	(*b*)8,94,150	4,28,049	7,22,245	2,92,488	8,66,918	1,27,847	44,33,565
LAND RECORDS AND AGRICULTURE:												
Directorate—												
Salaries of Director and Assistants, etc. (*a*)	7,575	29,141	2,125	40,837	31,544	39,500	36,163	23,908	...	14,453	68,451	2,93,697
Establishments (partly temporary)	1,260	16,390	6,500	2,108	8,440	13,031	27,372	8,160	...	29,786	78,031	1,91,078
Travelling and other Allowances	...	7,289	403	4,809	5,920	11,939	4,961	3,248	...	5,013	23,485	67,067
Service Postage and Telegrams	...	3,549	513	2,579	1,634	1,425	2,267	2,573	...	763	5,053	20,356
Rents, Rates, and Taxes	...	...	...	...	85	...	248	...	...	...	3,675	4,008
Payments to officers of other Provinces(*a*)	...	...	...	...	...	...	...	...	...	...	3,488	3,488
Other Charges	18,512	5,990	1,528	3,116	4,278	4,233	4,976	3,509	...	3,092	(*d*)69,500	1,18,734
Less—Share of charges transferred to "Land Settlement"	...	...	...	...	...	*13,372*	...	...	...	...	...	*13,372*
District Charges	1,13,419	6,16,348	5,110	6,52,428	1,73,805	44,265	35,02,434	15,49,191	1,38,242	182 4,318	22,17,158	1,08,36,718
TOTAL LAND RECORDS AND AGRICULTURE	1,40,766	6,78,707	16,179	7,05,877	2 25,706	1,01,021	35,78,421	15,90,589	1,38,242	18,77,425	24,68,841	1,15,21,774
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Management of Government Estates	...	3,691	...	...	1.279	6,41,940	2,28,317	...	...	...	...	8,75,227
Management of Grazing Lands	...	...	...	...	...	...	...	11,668	1,581	...	...	13,249
Commission on Land Revenue Collections, etc.	14,695	32,730	...	11,57,331	1,25,432	1,107	4,971	...	...	...	115	13,36,381
Commission on Capitation Tax	...	...	...	(*c*)8,49,063	...	...	...	...	...	...	...	8,49,063
Commission on Fishery Collections	...	...	...	20,778	...	...	...	...	...	...	6,915	27,693
Charges on account of Encumbered Estates	...	...	...	...	...	...	32,314	...	...	...	...	32,314
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	...	62,697	...	62,697
Allowances to District and Village Officers	...	2,691	8,55,533	...	...	...	—*442*	7,172	23,717	36,03,354	12,65,297	57,57,322
TOTAL DIRECT CHARGES OF COLLECTION	14,695	39,112	8,55,533	20,27,172	1,26,711	6,43,047	2,65,160	18,840	25,298	36,66,051	12,72,327	89,53,946
TOTAL CHARGES IN INDIA R	5,07,545	19,01,347	13,60,513	56,94,523	10,34,640	48,04,308	79,84,082	41,72,385	7,66,678	1,06,17,011	68,24,103	4,57,27,135
CHARGES IN ENGLAND:												
Total India converted into £ at R15=£1											£	3,048,476
Law Charges in connection with Appeals from India, a portion of which is recoverable in India											92	
Stores for India: Printing plant, etc.											316	408
TOTAL CHARGES AGAINST "LAND REVENUE"											£	3,048,884

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Behar Survey and Settlement Charges:—

	Survey. R	Settlement. R	TOTAL. R
Seven-sixteenth share recoverable from Zemindars	1,16,848	1,16,196	2,33.044
Five-sixteenth „ „ „ Tenants	83,463	82,997	1,66,460
One-fourth „ to be borne by Government	66,771	66,398	1,33,169
TOTAL	2,67,082	2,65,591	5,32,673

(*c*) Includes Commission on collection of Thathameda Tax.

(*d*) Includes R57,355 on account of charges for special measurement Operations in Sind.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
BENGAL OPIUM—										
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of ₹1,461-15-9 per Chest ₹7,01,75,595										
Deduct—Amount received less on account of value of Opium sold . . 25										
	...	...	...	...	7,01,75,570	...	...	...	...	7,01,75,570
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of ₹8-8 per Seer)	51	2,61,356	5,99,573	4,53,671	7,67,790	5,46,359	73,763	9,197	...	27,11,760
Miscellaneous receipts	4	...	...	...	37,438	...	...	...	...	37,442
TOTAL BENGAL OPIUM ₹	55	2,61,356	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	...	7,29,24,772
BOMBAY OPIUM—										
Duty realised on 26,141½ Chests of Malwa Opium, at ₹500 per Chest	...	...	...	...	...	...	...	...	1,30,70,750	1,30,70,750
Compensation and Miscellaneous receipts . .	...	...	...	...	...	...	...	...	45,153	45,153
TOTAL BOMBAY OPIUM ₹	...	...	...	...	...	...	...	...	1,31,15,903	1,31,15,903
TOTAL OPIUM REVENUE ₹	55	2,61,356	5,99,573	4,53,671	7,09,80,798	5,46,359	73,763	9,197	1,31,15,903	8,60,40,675
									Total India converted into £ at ₹15 = £1 . £	5,736,045

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1904.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1903	50,959	86,792	1,560	2,340
In store at Factories on above date	66	112	516	773
Produce of season 1902-1903	64,738	110,256	5,268	7,903
TOTAL .	1,15,763	197,160	7,344	11,016
Sold by Auction from 1st April 1903 to 31st March 1904	48,000	81,750	...	...
Issued to Excise Department	1	2	5,172	7,758
Issued to Medical Department	...	...	15	23
Transferred to Muster Opium Account	4	8	...	...
TOTAL EXPENDED .	48,005	81,760	5,187	7,781
Balance in store in Calcutta on 31st March 1904	67,758	115,400	764	1,146
Balance in Factories „ „ „	...	...	1,393	2,089
BALANCE IN STORE ON 31ST MARCH 1904 .	67,758	115,400	2,157	3,235

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar	Benares.	TOTAL.	
	₹	₹	₹	
Superintendence	52,414	89,604	1,42,018	
Opium Factory	5,13,287	5,43,198	10,56,485	
District Staff	5,06,210	7,97,502	13,03,712	
Payments to cultivators (current year)	27,97,688	47,59,152	75,56,840	
Do. do. (past year)	60,70,524	1,71,43,113	2,32,13,637	
	99,40,123	2,33,32,569	3,32,72,692	
Opium Miscellaneous Charges in Calcutta			22,655	
TOTAL BENGAL			₹ 3,32,95,347	
Ditto converted into £ at ₹15 = £1			£	2,219,690
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	3,600
TOTAL, BENGAL OPIUM			£	2,223,290

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	₹	₹	₹	
Establishment and Contingent Charges of the Agenc at Indore	12,204	...	12,204	
Establishment	...	9,911	9,911	
Contingent Charges	...	14,698	14,698	
TOTAL MALWA OPIUM ₹	12,204	(a) 24,609	36,813	
Ditto converted into £ at ₹15 = £1 £	814	1,64	2,454	2,454
TOTAL CHARGES UNDER OPIUM IN INDIA			₹ 3,33,32,160 / £ 2,222,144	
TOTAL CHARGES UNDER OPIUM			£	2,225,744

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1904.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹
Sales of Government Salt	12,35,723	...	...	8,01,438	5,96,754	26,33,915
Excise duty on Salt manufactured locally	1,58,27,936	2,51,777	5,120	1,86,24,310	1,73,68,982	5,20,78,125
Duty on Salt imported from England	...	5,00,117	1,16,09,067	4,896	15,513	1,21,29,593
Duty on other imported Salt, sea-borne	...	7,96,471	1,00,31,042	10,804	14,496	1,08,52,813
Frontier duty on Salt imported by land	...	...	...	2	5,34,588	5,34,590
Treaty Price of Salt	...	...	...	...	2,137	2,137
Miscellaneous Receipts	1,49,420	...	1,55,846	94,355	1,26,179	5,25,800
TOTAL SALT REVENUE ₹	1,72,13,079	15,48,365	2,18,01,075	1,95,35,805	1,86,58,649	7,87,56,973
Total India converted into £ at ₹15 = £1					£	5,250,465

NO. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1904.

	INDIA.	BENGAL.	PUNJAB.	N.-W. F. P	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1903	51,56,988	...	4,24,729	(b) 1,464	(e) 47,18,456	45,82,182
Manufactured, excavated, or purchased during the year	(c)8,18,194	...	24,06,408	4,49,154	25,90,882	34,46,578
	59,75,182	...	28,31,137	4,50,618	73,09,338	80,28,760
Removed by Purchasers during the year	(d)41,40,622	...	26,62,781	4,48,413	38,67,023	35,08,541
Wastage, etc., written off	94,375	...	...	...	2,27,115	1,35,424
	42,34,997	...	26,62,781	4,48,413	40,94,138	36,43,965
Balance in store on 31st March 1904	17,40,185	...	1,68,356	2,205	32,15,200	43,84,795

(b) Revised balance. (c) Includes 2,46,077 *Mds.* on account of excesses on heaps cleared.
(d) Includes 16,860 *Mds.* on account of "Free Deliveries" to Native States.
(e) Differs from last year's closing balance for correction since made.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1904.

SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹
Commissioner(*a*)	30,184	...	...	39,441	...	69,625
Deputy and Assistant Commissioners (*a*)	79,435	...	8,898	1,62,941	...	2,51,274
Personal Assistant and Secretary to Commissioner (*a*)	5,929	...	...	16,252	...	22,181
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	...	...	1,19,953	1,19,953
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	5,782	58,555 (*a*)	8,91,612 (*a*)	1,48,761 (*a*)	11,04,710
Chief Account Officer (*a*)	...	...	...	...	10,644	10,644
Establishment	61,690	1,061	94,717	9,55,414	5,20,935	16,33,817
Commission on Salt Collection	...	8,264	...	...	9,310	17,574
Removal of Salt purchased by traders	57,044	...	...	...	...	57,044
Fish-curing yards, etc.	...	...	...	399	5,693	6,092
Arms and Accoutrements	...	...	26	2,241	436	2,703
Purchase, repair, and carriage of tents and conveyance of records	9,645	...	54	14,136	2,577	26,412
Rewards	3,655	10	6,044	74,236	5,131	89,076
Service Postage	6,341	...	1,350	41,995	7,318	57,004
Service Telegrams	620	...	200	1,457	384	2,661
Rents, Rates, and Taxes	937	...	42,925	12,045	2,630	58,537
Scales and Weights	...	...	6,319	...	2,083	8,402
Travelling Allowances	40,692	152	26,399	1,38,202	41,028	2,46,473
House-rent and other Allowances	863	...	1,081	31,873	26,532	60,354
Petty Construction and Repairs	41,394	...	4,877	1,37,326	37,216	2,20,813
Liveries, Belts, Badges, Clothing, etc.	8,191	...	3,104	38,280	15,716	65,291
Office Expenses and Miscellaneous	16,027	305	52,751	83,199	1,03,027	2,55,309
Manufacture and Excavation of Salt :						
Sambhar 41,405						
Didwana 5,518						
Pachbudra 43,250						
Punjab Mines 1,09,495						
	1,99 668	...	...	...	...	1,99,668
	5,62,320	15,574	3,07,300	26,41,049	10,59,374	45,85,617
Deduct—Amount Chargeable to Excise	...	...	...	*9,92,744*	...	*9,92,744*
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	*1,30,624*	*92,764*	*2,23,388*
TOTAL SALARIES, ETC.	5,62,320	15,574	3,07,300	15,17,681	9,66,610	33,69,485
Preventive Establishment	3,70,176	...	...	...	4,57,416	8,27,592
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	...	*45,742*	*45,742*
TOTAL PREVENTIVE ESTABLISHMENT	3,70,176	...	...	...	4,11,674	7,81,850
Salt Purchase and Freight	...	...	...	3,87,229	3,97,289	7,84,518
TOTAL SALT CHARGES IN INDIA	9,32,496	15,574	3,07,300	19,04,910	17,75,573	49,35,853
Total India converted into £ at ₹15 = £1						£ 329,057
CHARGES IN ENGLAND : Stores for India : Steel Rails, etc.						£ 2,134
TOTAL CHARGES UNDER SALT						£ 331,191

(*a*) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale of Court-fee Stamps .	2,28,587	10,04,867	4,97,315	16,42,122	7,08,683	1,45,22,636	63,11,629	27,71,057	2,39,629	52,91,712	35,06,771	3,67,25,008
Sale of Commercial and other Stamps	1,13,854	4,40,010	3,47,672	12,67,826	2,72,301	52,45,266	18,98,577	11,81,691	1,43,751	30,53,074	19,74,838	1,59,38,860
Fines and Penalties . .	3,081	4,290	2,020	18,233	4,107	27,182	12,401	24,366	2,095	50,666	18,948	1,67,390
Miscellaneous . . .	627	1,354	1,368	15,124	2,352	40,430	29,584	70,889	410	62,442	6,47,861	8,72,441
TOTAL STAMP REVENUE ₹	3,46,149	14,50,521	8,48,375	29,43,305	9,87,443	1,98,35,514	82,52,191	40,48,003	3,85,886	84,57,894	61,48,418	5,37,03,699
Deduct—Refunds .	*4,978*	*15,251*	*13,784*	*42,901*	*6,915*	*1,85,325*	*1,00,560*	*50,908*	*6,075*	*1,00,237*	*1,03,219*	*6,30,153*
NET REVENUE from STAMPS ₹	3,41,171	14,35,270	8,34,591	29,00,404	9,80,528	1,96,50,189	81,51,631	39,97,095	3,79,811	83,57,657	60,45,199	5,30,73,546
						Total Revenue ₹5,37,03,699 converted into £ at ₹15 = £1 . £						3,580,247
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers .	...	...	350	...	...	(a) 18,731	. . .	...	...	7,200	7,200	33,481
Establishment of Superintendent or other Officers .	...	...	4,612	...	...	38,495	...	...	...	10,592	38,351	92,050
Contingent Expenses, Packing Charges, etc. .	...	...	2,169	...	...	38,251	...	...	...	7,014	14,915	62,349
Charges for the sale of Stamps, *viz.*:—												
Clerks and Servants . .	240	...	...	8,475	...	37	1,768	291	...	2,353	...	13,164
Commission to Vendors .	...	...	1,558	...	...	...	722	...	...	...	2,870	5,150
Discount on sale of Court-fee Stamps	2,151	1,659	7,252	10,076	6,893	1,28,341	45,727	25,341	2,291	52,821	18,602	3,01,154
Discount on sale of General Stamps	5,245	20,129	11,351	33,547	13,807	2,03,443	65,616	58,705	6,955	1,42,237	79,224	6,40,259
Contingencies and Miscellaneous	1,425	3,313	...	2,695	397	...	15,225	27,845	1,832	2,034	...	54,766
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India . . .	—7,74,672	33,705	1,459	31,568	21,952	3,12,700	1,04,828	55,166	6,289	1,32,371	74,634	...
TOTAL CHARGES in INDIA . ₹	—7,65,611	58,806	28,751	86,361	43,049	7,39,998	2,33,886	1,67,348	17,367	3,56,622	2,35,796	12,02,373
						₹6,09,955(b)						
Charges converted into £ at ₹15 = £1					£40,663					23,775	15,720	80,158
CHARGES IN ENGLAND:												
Stores for India												42,221
TOTAL CHARGES for COLLECTION of STAMP REVENUE . £												122,379

(a) Includes Exchange Compensation Allowance.
(b) Total Charges in India for the Bengal Presidency.

No. 21.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:												
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Foreign liquors	37,158	9,250	3,250	11,43,831	18,870	3,78,928	7,89,541	98,928	25,505	4,21,847	2,62,004	48,25,207
Liquors and spirits made in India after European method	2,10,555	7,801	2,173	3,11,187	1,982	8,30,716		1,79,521	1,034		91,126	
Country spirits	7,70,152	16,82,150	15,07,494	14,18,449	7,08,872	79,04,655	59,55,445	15,79,004	83,378	72,31,875	87,84,035	3,76,25,509
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	...	3,761	1,85,661	1,89,422
Toddy revenue	39,025	24,496	20,680	5,18,441	224	10,95,640	1,70,826	...	...	88,17,703	12,70,543	1,19 57,578
Opium and its preparations	31,769	2,16,563	1,56,146	3,16,373	3,44,161	7,30,066	2,68,392	4,20,284	34,983	3,37,131	35,613	28,91,481
Other drugs: Ganja, Bhang, etc.	38,631	91,786	23,873	20	2,19,408	17,75,289	17,14,051	3,56,646	50,690	1,84,753	2 89,086	47,44,233
TOTAL	11,27,290	20,32,046	17,13,616	37,08,301	12,93,517	1,27,15,294	88,98,255	26,34,383	1,95,590	1,69,97,070	1,09,18,068	6,22,33,430
Duty on Opium consumed in India	7,447	3,98,204	2,50,600	37,02,287	15,21,132	18,57,560	5,57,995	1,40,804	8,412	5,05,009	8,01,358	97,50,808
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	24,094	...	...	...	24,094
Duty on Ganja	...	1,28,677	26,866	...	2,08,711	16,84,156	...	...	...	1,28,431	2,12,080	23,88,921
Fines, Confiscations, and Miscellaneous	5,517	1,338	3,249	53,744	1,044	38,934	2,276	1,123	33	71,699	67,884	2,46,841
TOTAL CIVIL DEPARTMENT . ₹	11,40,254	25,60,265	19,94,331	74,64,332	30,24,404	1,62,95,944	94,58,526	28,00,404	2,04,035	1,77,02,209	1,19,99,390	7,46,44,094
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(*a*) 50,806	...	...	...	...	...	...	...	...	1,572	4,974	57,352
TOTAL EXCISE REVENUE	11,91,060	25,60,265	19,94,331	74,64,332	30,24,404	1,62,95,944	94,58,526	28,00,404	2,04,035	1,77,03,781	1,20,04,364	7,47,01,446
											Total India converted into £ at ₹15 = £1 . £	4,980,096
CHARGES.												
Salaries and Establishments	20,294	38,048	17,285	4,47,167	9,958	5,67,890	69,946	41,167	5,858	7,84,922	2,72,275	22,74,810
Rewards	...	6,197	160	1,66,698	4,407	53,243	8,436	7,804	353	29,727	18,037	2,95,062
Rents, Rates, and Taxes	..	123	...	3,400	...	3,199	120	...	...	4,577	3,756	15,175
Petty Construction and Repairs	...	173	...	3,459	...	...	...	8	3	41,329	4,190	49,162
Loss by Dryage and Wastage of Opium	116	...	...	...	...	...	...	...	...	2,554	...	2,670
Contingent Expenses	6,706	6,811	5,007	80,731	5,382	1,89,226	27,712	9,269	1,566	1,33,871	1,05,269	5,71,550
CHARGES IN INDIA . ₹	27,116	51,352	22,452	7,01,455	19,747	8,13,558	1,06,214	58,248	7,780	9,96,980	4,03,527	32,08,429
											Total India converted into £ at ₹15 = £1 . £	213,895
CHARGE IN ENGLAND: Stores for India;												33
											TOTAL EXCISE CHARGES .	213,928

(*a*) Bengal Command Rs. 18825
Punjab „ 31,981
50,806

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
District Local Fund:												
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes .	61,334	4,37,680	3,40,478	17,59,423	6,13,524	(b) 18,82,510	(c) 57,03,148	22,90,371	1,47,748	(e) 59,45,453	29,91,662	2,51,73,331
Cess on Lands for Railways .	...	...	...	...	...	..	...	...	...	3,94,916	...	3,94,916
Provincial:												
Cess on Lands for expenditure on Roads, Schools, etc. .	...	3,781	..	...	...	48,84,713	...	...	...	...	...	48,88,494
Cess on Lands for Famine Assurance, Canals and Railways	...	1,97,479	...	...	...	...	(c) 13,07,954	6,01,640	71,408	...	...	21,78,481
Cess on Lands for District Post .	...	44,773	...	...	...	3,76,490	...	1,14,147	6,989	...	...	5,42,399
Cess on Lands for Village Service and Patwaries . . .	57,520	4,48,224	3,06,027	...	...	...	25,01,324	14,54,145	1,26,113	26,75,312	4,12,630	79,81,295
Assessment on Wards' Estates for Establishment Charges .	...	...	...	...	467	1,55,727	...	16,687	1,959	...	...	1,74,840
Miscellaneous	(a) 46,287	...	...	...	...	...	(d) 9,63,965	...	(g) 6,187	(f) 30,033	...	10,46,472
TOTAL RECEIPTS under PROVINCIAL RATES . . .	1,65,141	11,31,937	6,46,505	17,59,423	6,13,991	1,02,99,440	1,04,76,391	44,76,990	3,60,404	90,45,714	34,04,292	4,23,80,228
Deduct—Refunds . . .	*95*	*1,347*	*367*	*2,945*	*794*	*10,024*	*3,283*	*3,560*	*334*	*15,881*	*12,106*	*50,736*
NET RECEIPTS under PROVINCIAL RATES . R	1,65,046	11,30,590	6,46,138	17,56,478	6,13,197	1,02,89,416	1,04,73,108	44,73,430	3,60,070	90,29,833	33,92,186	4,23,29,492
											Total India ₹4,23,80,228 converted into £ at ₹15=£1 . £	2,825,349
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES . .	...	...	...	77,924	1,865	4,54,202	1,147	...		...	53,035	5,88,173
											Total India converted into £ at ₹15=£1 . £	39,212

(a) Consists of—

	₹
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools . .	15,426
Local cess under new District fund Regulation in Coorg	30,861
	46,287

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	₹	₹	₹	₹
Local Rate, Agra—				
Local Rate fund	23,97,678	...	...	23,97,678
District Boards' fund	23,96,079	...	...	23,96,079
Consolidated Local Rate, Oudh—				
Local Rate fund	63,926	...	...	63,926
District Boards' fund	8,45,465	...	...	8,45,465
"Famine Assurance Rate," Agra	...	...	9,44,198	9,44,198
Ditto, Oudh	...	...	3,63,756	3,63,756
TOTAL R	57,03,148	...	13,07,954	70,11,102

(d) Rural Police Rate in Oudh.

(e) Includes House tax in Unions or Punchayets.

(f) Irrigation Cess in lieu of labour.

(g) Karawa Cess Fund.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.										No. of Items.
	India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	
SEA CUSTOMS.											
Imports.											
Special Import Duties.	₹	₹	₹	₹	₹		₹	₹	₹	₹	
Arms, Ammunitions, and Military Stores	...	...	...	21,576	1,73,194	...	...	41,741	1,12,737	3,49,248	1
Liquors :											
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	...	61,262	51,977	...	...	33,628	1,07,155	2,54,022	2
Spirits and Liqueurs	...	...	...	14,41,799	20,70,945	...	...	10,58,152	29,45,445	75,16,341	3
Wines	...	...	...	38,049	1,09,823	...	...	57,678	1,74,624	3,80,174	4
Opium	...	...	...	263	1,810	...	...	256	661	2,990	5
Petroleum	...	...	...	1,20,645	17,59,899	...	...	7,00,434	18,18,557	43,99,535	6
Sugar (Countervailing Duties)											
Beet Sugar Sec. 8B. of Act VIII of 94 and VIII of 1902)	...	...	...	3,411	4,095	...	...	79	12,988	20,573	7
Beet and other Sugar	...	...	...	17,696	36,753	...	...	3,560	1,73,988	2,31,997	8
General Import Duties.											
Articles of Food and Drink (excluding Sugar)	...	...	...	2,67,633	3,32,384	...	...	1,85,764	7,59,787	15,45,568	9
Sugar (ordinary Duties)	...	...	...	1,65,943	8,91,657	...	...	84,440	17,85,283	29,27,323	10
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	...	96,687	3,83,873	...	...	1,72,324	7,30,950	13,83,834	11
Cotton Manufactures	...	...	...	5,41,477	51,08,258	...	...	7,33,352	35,00,516	98,83,603	12
Metals and Manufactures of:											
Silver Bullion and Coin	...	...	...	432	6,58,237	...	...	91,529	32,77,103	40,27,301	13
Other Metals and Manufactures of Metals	...	...	...	3,37,154	13,74,181	...	...	2,87,813	14,19,175	34,18,323	14
Oils (excluding Petroleum)	...	...	...	5,650	41,322	...	...	17,159	28,810	92,941	15
Manufactured Articles	...	...	...	10,85,590	18,49,574	...	...	5,58,500	35,87,509	70,81,173	16
Raw Materials and Unmanufactured Articles	...	...	...	91,183	1,65,100	...	...	22,182	6,39,433	9,17,898	17
Total Imports	...		...	42,96,450	1,50,13 082	...	...	40,48,591	2,10,74,721	4,44,32,844	18
Exports.											
Grain and Pulse :											
Paddy (Rice in husk)	...	...	...	30,544	17,187	...	...	1,33,314	10,391	1,91,436	19
Rice	...	...	...	87,31,757	18,42,459	...	...	8,49,793	4,15,930	1,18,39.939	20
Pepper	...	...	...	...	...	..	...	...	...	...	21
Total Exports ₹	...	...	...	87,62,301	18,59,646	...	...	9,83,107	4,26,321	1,20,31,375	22
Miscellaneous	...	...	...	728	2,51,285	...	...	348	85,842	3,38,203	23
TOTAL SEA CUSTOMS ₹	...	...	...	1,30,59,479	1,71,24,013	...	...	50,32,046	2,15,86,884	5,68,02 422	24
LAND CUSTOMS.											
Import Duty :											
On Cotton Goods	...	...	...	...	...	...	...	5,915	372	6,287	25
,, other Goods	...	...	...	...	...	...	...	1,24,460	51,582	1,76,042	26
Total Import Duty	...	...	...	...	...	...	...	1,30,375	51,954	1,82,329	27
Export Duty	...	...	...	...	...	...	...	81,928	56,399	1,38,327	28
Miscellaneous	...	...	...	...	...	...	...	...	2,265	2,265	29
TOTAL LAND CUSTOMS ₹	...		...	...	...	...		2,12,303	1,10,618	3,22,921	30
Excise Duty on Cotton Manufactures	12,739	1,32,387	16,984	...	10,908	76,450	1,104	62,350	17,64,527	20,77,449	31
Warehouse and Wharf Rents	...	...	...	7,500	6,115	...	...	28,975	5,111	47,701	32
Miscellaneous	...	...	...	98,542	937	...	...	55,903	88,595	2,43,977	33
TOTAL CUSTOMS REVENUE ₹	12,739	1,32,387	16,984	1,31,65,521	1,71,41,973	76,450	1,104	53,91,577	2,35,55,735	5,94,94,470	34

Total Gross Receipts ₹5,94,94,470

NUE for the Year ended 31st March 1904.

No. of items.	Refunds and Drawbacks.								Net Receipts.								
	Central Provinces.	Burma	Bengal.	U. P. of Agra & Oudh.	Punjab.	Madras.	Bombay.	Total Refunds and Draw backs.	India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra & Oudh.	Punjab.	Madras.	Bombay.	Total Net Receipts.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	16,952	1,39,907	...	...	29,526	39,079	2,25,464	...	...	...	4,624	33,287	...	...	12,215	73,658	1,23,784
2	..	...	72	...	...	156	779	1,007	...	...	...	61,262	51,905	...	...	33,472	1,06,376	2,53,015
3	...	336	11,747	...	...	467	2,344	14,894	...	..	...	14,41,463	20,59,198	...	...	10,57,685	29,43,101	75,01,447
4	...	2	941	...	...	178	574	1,695	...	...	...	38,047	1,08,882	...	...	57,500	1,74,050	3,78,479
5	...	...	...	.	...	...	...	...	...	...	...	263	1,810	...	...	256	661	2,990
6	...	1,029	4,334	...	...	366	24,256	29,985	...	..	..	1,19,616	17,55,565	...	...	7,00,068	17,94,301	43,69,550
7	...	2,891	180	...	...	...	12,959	16,030	...	...	..	520	3,915	...	...	79	29	4,543
8	...	9,117	2,22,016	...	...	1,614	3,42,376	5,75,123	...	...	...	8,579	*-1,85,263*	...	...	1,946	*-1,68,388*	*-3,43,126*
9	...	676	5,936	..	...	388	28,509	35,509	...	...	...	2,66,957	3,26,448	...	...	1,85,376	7,31,278	15,10,059
10	...	231	2,764	...	...	5,673	15,427	24,095	...	...	...	1,65,712	8,88,893	...	...	78,767	17,69,856	29,03,228
11	...	582	3,501	...	..	295	13,649	18,027	...	...	...	96,105	3,80,372	..	...	1,72,029	7,17,301	13,65,807
12	...	201	7,140	...	...	3,267	75,106	85,714	...	...	...	5,41,276	51,01,118	...	...	7,30,085	34,25,410	97,97,889
13	...	...	3,656	...	...	...	17,614	21,270	...	..	...	432	6,54,581	...	...	91,529	32,59,489	40,06,031
14	...	1,560	14,472	...	...	668	59,226	75,926	...	...	...	3,35,594	13,59,709	...	...	2,87,145	13,59,949	33,42,397
15	...	...	445	...	...	226	775	1,446	...	...	...	5,650	40,877	...	...	16,933	28,035	91,495
16	...	1,455	7,824	...	...	4,542	1,50,754	1,64,575	...	...	...	10,84,135	18,41,750	...	...	5,53,958	34,36,755	69,16,598
17	...	364	5,094	...	.	415	49,117	54,990	...	...	...	90,819	1,60,006	...	...	21,767	5,90,316	8,62,908
18	...	35,396	4,30,029	...	...	47,781	8,32,544	13,45,750	...	...	...	42,61,054	1,45,83,053	...	...	40,00,810	2,02,42,177	4,30,87,094
19	...	15	377	...	...	628	...	1,020	...	...	...	30,529	16,810	...	...	1,32,686	10,391	1,90,416
20	...	2,22,283	75,020	...	...	17,678	2,433	3,17,414	...	...	...	85,09,474	17,67,439	...	...	8,32,115	4,13,497	1,15,22,525
21	...	...	...	...	...	...	...	...	...	..	...	..	...	...	...	...	...	...
22	...	2,22,298	75,397	...	...	18,306	2,433	3,18,434	...	...	...	85,40,003	17,84,249	...	...	9,64,801	4,23,888	1,17,12,941
23	...	4	11,874	..	...	15	1,200	13,093	...	...	...	724	2,39,411	...	...	333	84,642	3,25,110
24	...	2,57,698	5,17,300	..	...	66,102	8,36,177	16,77,277	...	...	...	1,28,01,781	1,66,06,713	...	...	49,65,944	2,07,50,707	5,51,25,145
25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,915	372	6,287
26	...	..	...	...	...	518	2,088	2,606	...	...	...	...	...	...	...	1,23,942	49,494	1,73,436
27	...	...	...	...	...	518	2,088	2,606	...	...	...	...	...	...	...	1,29,857	49,866	1,79,723
28	...	...	...	...	...	...	711	711	...	...	...	...	...	...	...	81,928	55,688	1,37,616
29	...	...	...	...	...	...	...	...	...	...	...	...		...	...	...	2,265	2,265
30	...	...	...	...	...	518	2,799	3,317	...	...	...	...	...	..	...	2,11,785	1,07,819	3,19,604
31	1,290	...	...	...	...	3,856	36,199	41,345	12,739	1,31,097	16,984	...	10,908	76,450	1,104	58,404	17,28,328	20,36,104
32	...	11	20	...	...	309	...	340	...	...	...	7,489	6,095	...	...	28,666	5,111	47,361
33	...	1,952	...	...	...	5,064	2,813	9,829	...	...	...	96,590	937	...	...	50,839	85,782	2,34,148
34	1,290	2,59,661	5,17,320	...	...	75,849	8,77,988	17,32,108	12,739	1,31,097	16,984	1,29,05,860	1,66,24,653	76,450	1,104	53,15,728	2,26,77,747	5,77,62,362

converted into £ at ₹15=£1 . £3,966,298

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1904.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal. (Calcutta).	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	...	...	39,023	39,023
Establishment and Contingencies of ditto	...	...	...	59,543	59,543
Collectors, Deputy and Assistant (*a*)	34,301	55,805	34,493	56,013	1,80,612
Office and Wharf Establishment	59,671	1,72,938	62,972	1,12,147	4,07,728
Preventive Establishment	89,668	(*a*)3,65,439	8,978	1,81,855	6,45,940
Appraising Establishment	22,110	(*a*)83,008	23,079	81,492	2,09,689
Overtime Allowance	56,222	1,94,871	7,936	32,072	2,91,101
Contingent Charges	11,568	57,176	5,780	53,601	1,28,125
Add—Portion transferred from Salt (see page 46)	...	...	...	1,38,506	1,38,506
Total Charges at the Principal Ports	2,73,540	9,29,237	1,43,238	7,54,252	21,00,267
Charges at other Ports (*vide* details below)	82,303	48,537	...	1,58,819	2,89,659
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	..	...	1,30,624	...	1,30,624
TOTAL CHARGES IN INDIA	3,55,843	9,77,774	2,73,862	9,13,071	25,20,550
Total India converted into £ at ₹15=£1					£ 168,037
CHARGES IN ENGLAND: Stores for India: Scales and Weights, etc.					128
TOTAL CUSTOMS CHARGES					£ 168,165

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments.(*b*)	Contingent Charges.	TOTAL.
	₹	₹	₹	₹
Burma.				
Akyab	(*a*)2,550	19,024	810	22,384
Bassein	(*a*)2,379	9,709	295	12,383
Kyauk-Phyu	...	1,219	14	1,233
Maungdaw	...	2,988	118	3,106
Mergui		3,657	153	3,810
Moulmein	(*a*)6,750	24,666	1,345	32,761
Sandoway	...	300	...	300
Tavoy	...	4,376	115	4,491
Victoria Point	...	1,776	59	1,835
Total Burma	11,679	67,715	2,909	82,303
Bengal.				
Balasore	...	6,297	486	6,783
Chittagong	(*a*)8,169	22,833	914	31,916
Cuttack	...	7,226	75	7,301
Dacca	...	645	68	713
Pooree	...	1,773	51	1,824
Total Bengal	8,169	38,774	1,594	48,537
Bombay.				
Sind Division	16,757	1,22,422	19,640	1,58,819
Total Charges at Other Ports	36,605	2,28,911	24,143	2,89,659

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CIVIL DEPARTMENT:												
Income Tax:												
Ordinary Collections	76,798	2,10,935	6	9,53,970	2,02,179	14,28,895	16,78,020	9,69,916	60,567	20,36,184	30,44,403	1,36,60,873
Deductions by Government from Salaries and Pensions	2,41,648	82,322	24,708	2,30,972	43,972	4,62,159	2,96,590	1,80,133	38,525	2,76,390	3,14,505	21,91,924
Deductions from Interest on Government Securities	4,32,231	1,310	103	1,817	412	20,506	36,043	17,131	113	65,588	2,05,106	7,80,360
Penalties	39	2,320	...	1,876	1,491	18,177	1,510	2,786	937	6,390	3,283	38809
Recoveries from Surplus Profits of Railway Companies	45,888	...	...	...	...	3,246	...	...	...	20,155	53,293	1,22,582
Other items	...	...	...	35	...	12,832	...	6	7	6	11,303	24,189
License Tax	...	...	1,17,307	...	...	...	...	...	...	...	...	1,17,307
TOTAL CIVIL DEPARTMENT	7,96 604	2,96,887	1,42,124	11,87,670	2,48,054	49,45,815	20,12,163	11,69,972	1,00,149	24,04,713	36,31,893	1,69,36,044
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Military Department	(a)3,76,894	...	...	...	...	...	...	...	...	1,38,470	1,38,808	6,54,172
„ Public Works „	50,405	10,755	2,978	36,413	7,732	90,668	64,680	1,32,034	785	39,550	38,166	4,74,166
„ Post Office „	47,614	...	...	...	..	...	...	...	...		...	47,614
„ Telegraph „	88,519	...	...	..	...	...	...	...	...	...	...	88,519
„ Marine „	19,461	...	...	...		...	...	...	...	...	...	19,461
TOTAL OTHER DEPARTMENTS	5,82,893	10,755	2,978	36,413	7,732	90,668	64,680	1,32,034	785	1,78,020	1,76,974	12,83,932
TOTAL ASSESSED TAXES	13,79,497	3,07,642	1,45,102	12,24,083	2,55,786	50,36,483	20,76,843	13,02,006	1,00,934	25,82,733	38,08,867	1,82,19,976
Deduct—Refunds	*5,003*	*4,348*	*788*	*12,156*	*1,224*	*24,147*	*23,001*	*9,924*	*1,413*	*21,632*	*16,805*	*1,20,441*
NET REVENUE from ASSESSED TAXES	13,74,494	3,03,294	1,44,314	12,11,927	2,54,562	50,12,336	20,53,842	12,92,082	99,521	25,61,101	37,92,062	1,80,99,535
												Total Assessed Taxes in India ₹1,82,19,976 converted into £ at ₹15 = £1 . £ 1,214,665
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,559	...	5,922	38,341	1,225	1,84,678	310	12,873	817	29,909	72,492	3,48,126
												Total Charges in India converted into £ at ₹15 = £1 . £ 23,208

(a) Bengal Command . ₹ 1,89,007
Punjab „ . 1,87,887
3,76,894

A.—Revenue Heads

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1904.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Revenue from Timber and other Produce removed from the Forests by Government Agency:												
Timber	4,62,313	2,93,446	1,562	40,74,679	80,021	1,11,307	3,98,163	7,31,662	36,659	1,56,484	9,03,460	72,49,756
Firewood and Charcoal	49,509	24,575	4,843	3,363	...	52,261	1,22,113	4,84,871	2,839	3,58,992	2,27,814	13,31,180
Bamboos	3	1,969	1,001	387	...	7,867	3,260	4,430	...	3,749	275	22,941
Sandal Wood	1,02,691	...	15	...	...	...	...	...	...	51,387	20,106	1,74,199
Grass and other minor Produce	6,877	17,559	5,525	1,271	21,493	1,179	42,360	40,290	331	47,314	9,315	1,93,514
	6,21,393	3,37,549	12,946	40,79,700	1,01,514	1,72,614	5,65,896	12,61,253	39 829	6,17,926	11,60,970	89,71,590
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:												
Timber	22,623	87,567	1,37,553	30,20,559	3,11,731	3,11,874	11,46,814	1,54,442	35,736	2,14,408	7,45,256	61,88,563
Firewood and Charcoal	11,598	22,142	79,660	1,46,906	6,588	2,70,434	1,14,338	42,458	10,374	3,75,658	2,65,778	13,45,934
Bamboos	967	3,014	40,084	1,73,736	11,797	60,753	1,65,124	12,042	...	1,69,271	53,824	6,90,612
Grazing and Fodder Grass	3,121	1,34,144	2,94,495	2,746	18,617	27,813	1,14,607	1,50,576	9,809	5,98,205	3,15,695	16,99,828
Other minor Produce	(a) 22,479	97,492	32,185	1,36,713	54,333	1,50,200	1,01,549	16,365	115	5,33,188	96,443	12,41,063
Forest Stamps	...	5,72,534	...	..	...	...	...	...	...	...	...	5,72,534
Commutation Fees	...	76,788	...	...	24,976	...	..	...	...	...	...	1,01,764
Other items	...	...	..	...	...	25,635	...	...	...	...	...	25,635
	60,788	9,93,681	5,83,978	34,80,660	4,28,042	8,16,709	16,42,432	3,75,883	56,034	18,90,730	15,06,996	1,18,65,933
Confiscated Drift and Waif Wood	65	2,353	599	2,36,391	9,930	8,153	18, 74	41,278	127	14,479	4,589	3,36,738
Revenue from Forests not managed by Government:												
Duty on Foreign Timber and other Forest Produce	...	...	...	3,69,336	36,493	...	10,079	...	...	...	6,943	4,22,851
Revenue from shared and private Forests	9,271	...	1,019	...	44,561	...	...	3,154	58	...	2,012	60,075
	9,271	...	1,019	3,69,336	81,054	...	10,079	3,154	58	...	8,955	4,82,926
Miscellaneous:												
Fines and Forfeitures	698	1,946	102	1,972	10	...	13,33)	603	2,891	6,447	5,259	33,267
Refunds	698	825	96	7,013	149	2,059	518	576	17	...	3,423	5,374
Other Sources	6,670	54,519	8,419	93,463	55,033	35,988	29,408	35,0,0	2,877	1,28,145	61,317	5,10,919
	8,066	57,290	8,617	1,02,448	55,192	38,047	43,265	36,229	5,785	1,34,592	70,029	5,59,560
TOTAL FOREST REVENUE ₹	6,99,583	13,90,873	6,07,159	82,68,535	6,75,732	10,65,523	22,80,446	17,17,797	1,01,833	26,57,727	27,51,539	2,22,16,747
Total India converted into £ at ₹15=£1 £												1,481,116

EXPENDITURE.

General Direction.													
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	48,673	...	...	...	...	...	...	...	...	...	...	...	48,673
Establishment and Contingencies	39,030	...	...	...	...	...	...	...	...	...	...	...	39,030
Total General Direction . R	87,703	...	...	...	...	...	...	...	...	...	...	...	87,703
A.—Conservancy and Works.													
Timber and other Produce removed from the Forests by Government Agency	2,06,792	2,14,601	7,747	11,35,117	66,705	1,19,754	2,33,488	4,07,845	17,856	3,07,554	3,80,018	30,97,477	
Ditto ditto ditto Consumers or Purchasers	91	78,446	23,097	29,803	5,763	65,243	32,414	591	196	1,09,869	49,104	3,95,617	
Confiscated Drift and Waif Wood	...	59	11	83,452	259	2,440	6,957	13,136	20	1,107	304	1,07,745	
Revenue from Forests not managed by Government	343	...	...	1,717	26,722	...	4,447	...	...	...	...	33,229	
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	...	27,032	...	1,12,090	3,08,802	6,560	20,221	23,799	4,98,504	
Live Stock, Stores, Tools and Plant	34,245	18,014	6,323	1,08,001	19,191	15,281	19,754	4,222	196	76,594	8,459	3,10,289	
Communications and Buildings	35,731	46,649	18,463	1,29,936	18,184	85,074	1,21,409	29,273	2,527	99,549	74,778	6,61,573	
Demarcation, Improvement, and Extension of Forests :—													
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 42C, page 102	...	...	...	...	...	...	...	...	...	70,033	3,137	73,170	
Other Charges	25,425	89,834	38,687	6,20,674	38,902	71,338	1,01,279	45,912	6,597	2,09,525	2,41,348	14,89,521	
Miscellaneous	4,350	5,379	428	21,413	2,926	4,339	5,751	2,746	60	9,679	30,398	87,469	
Total Conservancy and Works . R	3,00,977	4,52,982	94,756	21,30,113	2,05,684	3,63,469	6,38,589	8,12,527	34,012	9,04,131	8,11,345	67,54,585	
B.—Establishments.													
I.—*Salaries.*													
Pay of Conservators (*b*)	...	33,928	20,438	80,292	17,329	20,739	65,036	19,688	...	54,555	53,448	3,65,453	
Pay of Superior Officers (*b*)	75,999	1,37,247	32,221	3,87,171	70,059	1,26,224	1,15,603	1,03,694	11,953	2,40,761	2,43,624	15,44,556	
Subordinate Forests and Depôt Establishments	47,234	2,64,401	48,411	3,00,933	66,747	99,019	1,22,463	1,12,485	8,722	2,36,769	4,18,918	17,26,099	
Office Establishments	16,939	58,885	17,756	1,53,795	18,561	27,921	54,143	29,731	1,150	1,16,730	81,175	5,76,786	
Deputation and Special Allowances	13,193	3,597	1,430	84,675	5,238	4,301	5,914	6,229	174	1,251	7,924	1,33,926	
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	59	59	
	1,53,365	4,98,058	1,20,256	10,06,866	1,77,934	2,78,204	3,63,156	2,71,827	21,999	6,50,066	8,05,148	43,46,879	
II.—*Travelling Allowances.*													
Conservators	...	2,836	1,336	7,164	2,360	3,185	4,544	2,553	...	9,276	6,844	40,098	
Superior Officers	12,335	18,696	6,403	74,047	14,819	24,540	19,538	22,537	2,256	45,511	49,771	2,91,403	
Subordinate Forest and Depôt Establishments	4,236	23,774	6,503	60,751	13,951	16,939	21,134	19,341	881	66,341	27,994	2,61,845	
Office Establishments	1,141	3,371	1,413	15,365	663	2,036	5,118	4,519	131	18,653	(*c*) 24,025	76,445	
	17,712	48,677	15,655	1,58,227	31,798	46,700	50,334	49,000	3,268	1,39,786	1,08,634	6,69,791	
III.—*Contingencies.*													
Stationery	667	1,191	475	293	186	125	1,834	1,095	27	...	6,052	11,945	
Carriage of Tents and Records	1,914	15,115	5,508	16,086	288	2,759	11,411	6,338	426	...	6,357	66,202	
Rents, Rates, and Taxes	991	1,150	200	13,530	841	1,535	1,009	3,056	43	3,584	8,868	34,807	
Pay of Police Guards	...	...	...	25	..	...	2,093	...	...	...	...	2,118	
Official Postage	2,221	7,811	1,742	6,502	2,522	3,439	3,661	5,671	278	24,044	18,340	76,231	
Sundries	7,758	14,725	2,665	20,762	6,231	7,277	9,351	6,901	550	29,319	11,193	1,16,732	
	13,551	39,992	10,590	57,198	10,068	15,135	29,359	23,061	1,324	56,947	50,810	3,08,035	
Total Establishments . R	1,84,628	5,86,727	1,46,501	12,22,291	2,19,800	3,40,039	4,42,849	3,43,888	26,591	8,46,799	9,64,592	53,24,705	
Total Expenditure in India . R	5,79,308	10,39,709	2,41,257	33,52,404	4,25,484	7,03,508	10,81,438	11,56,415	60,603	17,50,930	17,75,937	1,21,66,993	
											Total India converted into £ at R15=£1 £		811,133
Charges in England :													
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.											£ 1,225		
Stores for India : Light Railway Plant, etc..											1,260		2,485
											Total Forest Expenditure . £		813,618

(*a*) Includes R17,456 on account of Cardamum. (*b*) Includes Exchange Compensation Allowance. (*c*) Includes R1,208 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Fees for Registering Documents .	13,992	50,459	58,694	1 54,307	68,078	15,65,610	3,79,090	1,55,390	21,322	12,10,330	5,35,867	42,13,139
Fees for Copies of Registered Documents	1,454	22,398	30,861	2,330	1,120	37,896	26,474	49,821	5,609	33,945	11,927	2,23,835
Miscellaneous	640	13,305	7,510	13,828	392	62,917	49,999	13,969	3,184	2,94,217	6,571	4,66,562
TOTAL REGISTRATION RECEIPTS ₹	16,086	86,162	97,065	1,70,465	69,590	16,66,453	4,55,563	2,19,180	30,115	15,38,492	5,54,365	49,03,536
Deduct—Refunds . . .	*115*	*339*	*133*	*109*	*84*	*4,411*	*162*	*200*	*10*	*3,200*	*4,152*	*12,915*
NET RECEIPTS under REGISTRATION ₹	15,971	85,823	96,932	,70,356	69,506	16,62,042	4,55,401	2,18,980	30,105	15,35,292	5,50,213	48,90,621
											Total India ₹49,03,536 converted into £ at ₹15 = £1 . £	326,902
CHARGES.												
Superintendence . . .	...	10,727	5,708	...	...	56,034	11,992	...	...	44,835	8,513	1,37,809
District Charges . . .	6,161	38,021	43,875	49,048	39,235	9,04,332	2,18,443	92,020	8,711	8,60,813	2,68,541	25,29,206
TOTAL CHARGES under REGISTRATION ₹	6,161	48,748	49,583	49,048	39,235	9,60,366	2,30,435	92,020	8,711	9,05,648	2,77,054	26,67,009
											Total India converted into £ at ₹15 = £1 £	177,800

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1904.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Ajehgarh	7,014		
„ Amjeerah	16,797		
„ Banswara	97,753		
„ Bundi	1,20,000		
„ Behut	1,400		
„ Chirkhari	8,584		
„ Doongurpur	17,338		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	30,000		
„ Kotah	2,34,720		
„ Kilcheepur	14,591		
„ Lawa	225		
„ Punnah	9,955		
„ Paldeo	320		
„ Rutlam	40,897		
„ Sailana	20,448		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		13,40,868	
Contribution of Jodhpur towards cost of Erinpura Irregular Force	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,290		
Contributions towards cost of United Malwa Contingent:			
From Jowrah	1,37,127		
Contributions towards cost of Malwa Bheel Corps:	₹		
From Alirajpur	1,871		
„ Amjeerah	8,474		
„ Burwanee	3,940		
„ Dhar	6,602		
„ Dewas	28,475		
„ Jhabuah	1,511		
„ Jobat State	200		
		51,073	
			6,64,490
Fees on Succession:			
Bijawar	41,286		
Punnah	1,31,531		
Sitamow	7,594		
		1,80,411	
TOTAL INDIA GENERAL			21,85,769
CENTRAL PROVINCES.	₹		
Tribute from Kawardha State	16,000		
„ Kalahandi „	12,000		
„ Nandgaon „	70,000		
„ Chuikhadan „	15,000		
„ Khairagarh „	35,000		
„ Bastar „	15,200		
„ Sonpur „	9,000		
„ Patna „	8,500		
„ Other Petty States	10,700		
TOTAL CENTRAL PROVINCES			1,91,400
Carried forward			23,77,169

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1904—*continued.*

		₹	₹
Brought forward			23,77,169
BURMA.			
Tribute from Shan States		4,17,430	
„ Möng Mit State		20,000	
„ Other States		42,496	
TOTAL BURMA			4,79,926
ASSAM.			
Tribute from Ramrai		100	
„ Manipur		50,000	
TOTAL ASSAM			50,100
PUNJAB.			
	₹		
Tribute from Kapurthalla	1,31,000		
„ Chumba	3,800		
„ Mandi	1,00,000		
„ Sukeith	11,000		
„ Various Petty States	20,634		
		2,66,434	
Fees on Succession:			
Nawab of Patandi	20,000		
„ Bhawalpur	2,926		
Raja of Mandi	2,000		
Thakur of Taroch State	500		
		25,426	
TOTAL PUNJAB			2,91,860
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash from Laccadive Islands		11,383	
„ and Subsidy from Cochin		2,00,089	
„ „ Maisur		35,00,000	
„ „ Travancore		13,319	
TOTA MADRAS			45,07,903
BOMBAY.			
	₹		
Tribute from Kathiawar	5,90,814		
„ from various Petty States	64,382		
Subsidy from the Kutch Government	1,86,950		
Contribution from Baroda State	4,11,948		
„ Jagirdars, Southern Mahratta Country	90,923		
		13,45,017	
Fees on Succession:			
Fatehsing Shahji Raji Bhosle of Akalkot State	68,543		
Jarwar Sangji Rajaji of Sunth Rampore	15,767		
		84,310	
TOTAL BOMBAY			14,29,327
TOTAL TRIBUTES, ETC.			91,36,285
Total converted into £ at R15 = £1		£	6,09,086

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section B.—Interest.

Revenue £896,062. Expenditure £1,697,627.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest . .	28	Receipts	61	...	896,062	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,276,202
Interest on other Obligations . .	30	Expenditure	66	...	...	421,425
			Total .		896,062	1,697,627

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SOURCES OF INTEREST.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 93, page 274 . . .	12,05,221	...	19,859	...	...	14,27,594	...	80,941	7,970	2,25,980	22,75,268	52,42,833
Provincial Loans and Advances set forth in Account No. 93A, page 284	...	1,45,739	...	46,817	2,218	2,65,663	3,82,665	2,58,463	...	2,44,490	5,23,591	18,69,646
Other Advances . . .	14,123	...	...	...	...	...	...	...	...	...	2,308	16,431
Total Interest on Loans and Advances . . .	12,19,344	1,45,739	19,859	46,817	2,218	16,93,257	3,82,665	3,39,404	7,970	4,70,470	28,01,167	71,28,910
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 84 .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	1,919	3,633	...	...	489	15,206	24,115	1,361	...	60,425	76,366	1,83,514
Total Interest on Investments	34,72,339	3,633	...	...	489	15,206	24,115	1,361	...	60,425	76,366	36,53,934
Arrears due to the Government.												
Of Land Revenue . .	1	...	6	...	...	1,437	...	..	...	23,736	400	25,580
Of other Revenue . .	70	...	1,292	...	...	4	...	...	...	8,206	7,805	17,377

Of District Road Cess	...	...	...	...	...	41,889	...	...	...	...	...	41,889
Of Public Works Cess	...	...	...	..	...	40,934	...	...	...	...	...	40,934
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...		...	4,894	...	2,904	...	7,798
Total Interest on Arrears due to Government	71	...	1,298	...	...	84,264	...	4,894	...	34,846	8,205	1,33,578
Sundry Accounts.												
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	2,829	...	...	...	...	...	...	...	...	...	513	3,342
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	3,81,821	...	...	...	...	...	...	...	...	...	...	3,81,821
Sundry Items	121	60	834	438	454	6,805	327	627	1	1,884	976	12,527
Total Sundry Accounts	3,84 771	60	834	438	454	6,805	327	627	1	1,884	1,489	3,97,690
TOTAL RECEIPTS IN INDIA, R	50,76,525	1,49,432	21,991	47,255	3,161	17,99,532	4,07,107	3,46,286	7,971	5,67,625	28,87,227	1,13,14,112

Total India converted into £ at R15=£ 1 . £ 754,274

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance, etc.	141,063	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	725	
		141,788
TOTAL INTEREST RECEIPTS . £		896,062

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1904.

	Amount of Loan, 31st March 1904.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	₹	₹	₹	₹
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,42,00,000	9,68,000	10,25,867	
				18,13,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,53,62,100	82,37,674	82,70,346	
Loan of 1854-55	32,12,80,300	1,12,44,810	1,14,08,549	
Transfer Loan of 1st May 1865	35,22,91,400	1,23,30,199	1,24,19,555	
Loan of 1879	4,39,59,000	15,38,565	15,66,945	
Loan of 1900-1901	7,36,29,900	25,77,047	20,76,457	
				3,57,41,852
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,10,300	33,21,309	33,17,534	
				33,17,534
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,400	56	(*a*) 6,120	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,000	33,680	(*b*)43,194	
				49,714
Paid in India on Loans in course of Discharge:				
Transfer Loan of 1879, 4½ per cent. portion	...	...	147	
4 per cent. Loan of 1832-33	...	...	2,951	
4 per cent. Loan of 1835-36	...	...	799	
4 per cent. Loan of 1842-43	...	...	4,239	
4 per cent. Loan of 1854-55	...	...	1,912	
4 per cent. Transfer Loan of 1st May 1865	...	...	5,273	
Reduced 4 per cent. Loan of 1879	...	...	2,595	
3½ per cent. Loan of 1893-94	...	...	2,840	
Ghazipore Dildarnagar Railway Debenture Loan at 4 per cent.	...	...	2,270	
				23,026
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,325	253	22	
Discount on Loans—				
Discount on Loan raised during the year		3,79,994		
Batta on 4 per cent. Loan of 1832-33		78		
Commission on conversion of 4 per cent. Loan of 1st May 1865		5		
			3,80,077	
				3,80,099
TOTAL INTEREST ON RUPEE DEBT IN INDIA			R	4,17,76,092
Total India converted into £ at R15=£1			£	2,785,073
Carried forward			£	2,785,073

(*a*) Represents additional payment on account of Surplus Profits of the Cawnpore-Achneyra Railway.
(*b*) Includes 10,840 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1904—*continued*.

	Amount of Loan, 31st March 1904.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,785,073
STERLING DEBT.				
India 3½ per cent. Stock	62,817,689	2,198,619	2,201,668	
India 3 per cent. Stock	50,135,384	1,504,062	1,481,450	
India 2½ per cent. Stock	11,892,207	297,305	297,287	
India Bills	2,000,000	...	69,261	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,701,450	108,058	151,861	
Great Indian Peninsula Railway Debentures, 3 per cent.	250,000	7,500		
Do. do., 2½ per cent.	1,002,100	25,053		
			4,299,202	
Discount, Sinking Fund			(*a*)23,529	
Discount on the issue of £1,500,000 India 3 per cent. Stock			20,095	
TOTAL INTEREST ON STERLING DEBT £				4,342,826
GRAND TOTAL £				(*b*)7,127,899

(*a*) Includes £ 20,790 charged to "Interest on Debt" and £ 2,739 charged to "State Railways—Interest on Debt."

(*b*) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—2,76,99,334	3,80,099	—2,73,19,235	4,95,20,758	9,86,052	5,87,06,810
Central Provinces	...	78,828	..	78,828	(*c*)24,91,517	...	24,91,517
Burma	...	24,058	...	24,058	...	...	...
Assam	...	1,912	...	1,912	...	...	...
Bengal	...	1,95,719	...	1,95,719	(*c*)9,330	24,52,568	24,61,898
United Provinces of Agra and Oudh	...	3,37,395	...	3,37,395	(*c*)4,14,067	32,74,899	36,88,966
Punjab	...	2,26,148	...	2,26,148	...	...	..
Madras	...	1,82,101	...	1,82,101	(*c*)37,042	...	37,042
Bombay	...	6,62,933	...	6,62,933	...	...	...
Total India R	...	—2,59,90,240	3,80,099	—2,56,10,141	5,24,72,714	1,49,13,519	6,73,86,233
Ditto converted into £ at R15=£ 1 £	...	—1,732,683	25,340	—1,707,343	3,498,181	994,235	4,492,416
England £	2,942,660	...	40,885	2,983,545	(*d*)1,359,281	...	1,359,281
TOTAL £	2,942,660	—1,732,683	66,225	1,276,202	4,857,462	994,235	5,851,697

TOTAL 7,127,899 as above.

(*c*) Charged to Interest chargeable against Companies on Advances.

(*d*) Includes £218,884 on account of Interest chargeable against Companies on Advances.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1904, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	₹ 48,000	₹ 48,000	5	₹ (a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	14,350
Kollah Singanna Chetty's Choultry. Endowment in 1817 (Madras)	41,770	41,770	6	1,614
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	...
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	18,687
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	(b) 1,47,21,388	1,48,25,777	6 and 3½	8,81,333
Bengal and Madras Service Family Pension Fund	...	...	4	...
Savings Banks.				
Post Office Savings Bank Deposits	11,42,15,535	12,33,36,718	3½	34,95,745
State Railway Provident Institutions	(b) 30,85,839	33,43,857	3¾ and 3½	1,15,085
Regimental Savings Banks Deposits	...	...	...	96
Financial Department Provident Fund	69,884	95,764	4	3,267
Civil Engineers' Provident Fund	53,65,636	56,61,534	4	2,17,299
Forest Officers' Provident Fund	4,87,937	5,76,180	4	20,135
Police Officers' Provident Fund	6,130	12,747	4	418
Northern India Salt Revenue Department Provident Fund	13,294	28,378	4	825
Civil Veterinary Department Provident Fund	...	11,521	4	167
Cemetery Endowment Fund	9,218	10,123	3½ and 3⅛	323
Postal Insurance and Life Annuity Fund	22,10,639	26,78,045	3½	84,490
General Family Pension Fund	(b) 46 430	93,617	3⅛	2,259
Hindu Family Annuity Fund	(c) 45,341	37,641	3⅛	1,523
Bengal Christian Family Pension Fund	3,443	4,237	3⅛	123
Post Office Guarantee Fund	3,22,752	3,12,500	4	12,000
Miscellaneous.				
Balances of Railway Funds	11,28,644	10,93,652	3⅛	32,935
Telegraph Fine Fund	13,769	12,846	3⅛	389
Miscellaneous accounts		...	...	32
TOTAL	14,33,02,946	15,36,92,204		49,37,755
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	36,241	40,327	3¾ and 3½	1,445
Police Officers' Provident Fund	(b) 37,290	46,036	4	1,450
Cemetery Endowment Fund	5,429	6,683	3½ and 3⅛	209
TOTAL	78,960	93,046		3,104
BERAR.				
Savings Banks.				
Police Officers' Provident Fund	(d) ...	(d) ...	4	...
Miscellaneous.				
Refunds	...	...	...	1,501
	...	...	...	1,501
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	47,556	68,216	4	2,337
Cemetery Endowment Fund	9,964	10,574	3½ and 3⅛	330
Miscellaneous.				
Miscellaneous accounts	...	...	...	949
TOTAL	57,520	78,790		3,616
Carried forward ₹	14,34,39,426	15,38,64,040		49,45,976

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.
(c) Differs from last year's closing balance by 2, for corrections since made.
(d) Included under Central Provinces.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1904, etc.—*continued*

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	14,34,39,426	15,38,64,040		49,45,976
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	7,255	8,668	3¾ and 3½	235
Cemetery Endowment Fund	2,690	3,009	3½ and 3⅛	94
TOTAL	9,945	11,677		329
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	20,33,623	22,50,754	3¾ and 3⅛	73,565
Police Officers' Provident Fund	(*a*)88,172	1,19,438	4	3,984
Opium Department Provident Fund	27,990	52,089	4	1,593
Cemetery Endowment Fund	17,544	21,642	3½ and 3⅛	753
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	68
Land Revenue collections refunded	...	...	...	3,256
Miscellaneous accounts	...	...	...	15,813
Refunds	...	...	...	76
TOTAL	21,67,329	24,43,923		99,108
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	(*a*) 1,46,70,081	1,46,69,205	6, 5, and 4	7,04,356
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(*b*)	(*b*)	(*b*)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	12,85,175	14,61,235	3¾ and 3⅛	49,262
Police Officers' Provident Fund	(*a*)75,304	1,04,537	4	6,176
Cemetery Endowment Fund	32,222	36,788	3½ and 3⅛	1,149
TOTAL	1,62,62,782	1,64,71,766		7,71,343
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	(*a*)54,17,752	58,76,543	3¾ and 3⅛	2,02,060
Police Officers' Provident Fund	60,482	79,024	4	2,566
Cemetery Endowment Fund	17,865	20,825	3½ and 3⅛	753
Miscellaneous.				
Miscellaneous accounts	...	...	...	3,288
TOTAL	55,06,099	59,86,392		2,09,167
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	2,538	2,988	3½ and 3⅛	...
TOTAL	2,538	2,988		...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	(*a*)3,52,161	3,55,837	4	14,270
Savings Banks.				
Forest Officers' Provident Fund	58,764	71,216	4	2,573
Police Officers' Provident Fund	59,027	83,307	4	2,818
Cemetary Endowment Fund	...	5,577	3½ and 3⅛	174
Miscellaneous.				
Land Revenue collections refunded	...	...	...	109
Miscellaneous accounts	...	...	...	1,732
Refunds	...	...	...	118
TOTAL	4,71,212	5,17,197		21,857
Carried forward	16,78,59,331	17,92,97,983		60,47,780

(*a*) Differs from last year's closing balance by 1, for corrections since made.
(*b*) Shown under India, General.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST and the INTEREST paid thereon, for the Year ended 31st March 1904, etc.—*continued.*

	Amount, 1st April 1903.	Amount, 31st March 1904.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	16,78,59,331	17,92,97,983		60,47,780
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	60,930
Educational Funds	} 9,11,548	9,11,548	6 and 5	{ 23,883
Charitable Funds				{ 32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	(b) 22,94,823	23,78,999	6, 4, and 3½	1,24,352
Savings Banks.				
Forest Officers' Provident Fund	91,230	1,12,132	4	3,872
Police Officers' Provident Fund	46,956	67,577	4	2,227
Cemetery Endowment Fund	46,519	49,135	3½ and 3⅛	1,536
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,23,162	1,28,814	3⅛	3,864
Local Fund Pension Fund	1,00,296	45,065	3⅛	2,144
Miscellaneous.				
Revenue collections refunded	...	...	...	90
Miscellaneous accounts	...	...	...	6,161
Refunds	...	...	...	12,343
TOTAL .	36,14,534	36,93,270		2,73,552
TOTAL IN INDIA . ₹	17,14,73,865	18,29,91,		63,21,332
Total India converted into £ at ₹ 15=£1 . £				421,422
CHARGES IN ENGLAND: Interest on Deposits in Regimental Savings Banks of men returned from India . . £				3
GRAND TOTAL . £				421,425

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1, for correction since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Fund	8,81,333	...	...	...	...	...	...	...	...	...	1,24,352	10,05,685
Military Assistant Surgeons' Fund . .	...	...	...	...	...	...	...	...	...	14,270	...	14,270
TOTAL SERVICE FUNDS ₹	8,81,333	...	...	...	...	...	...	...	...	14,270	1,24,352	10,19,955
SAVINGS BANKS.												
Post Office Savings Bank .	34,95,745	...	...	...	...	...	...	...	...	...	...	34,95,745
State Railway Provident Institutions . . .	1,15,085	1,445	...	...	235	73,565	49,262	2,02,060	...	...	...	4,41,652
Regimental Savings Banks	96	...	...	...	...	...	...	...	...	...	...	96
Financial Department Provident Fund . .	3,267	...	...	...	...	...	...	...	...	...	...	3,267
Civil Engineers' Provident Fund . . .	2,17,299	...	...	...	...	...	...	...	...	...	...	2,17,299
Forest Officers' Provident Fund . . .	20,135	...	...	...	...	...	...	...	...	2,573	3,872	26,580
Police Officers' Provident Fund	418	1,450	...	2,337	...	3,984	6,176	2,566	...	2,818	2,227	21,976
Opium Department Provident Fund . . .	...	...	...	...	...	1,593	...	...	...	...	...	1,593
Northern India Salt Revenue Department Provident Fund . . .	825	...	...	...	...	...	...	...	...	...	...	825
Civil Veterinary Department Provident Fund . .	167	...	...	...	...	...	...	...	...	...	...	167
Cemetery Endowment Fund	323	209	...	330	94	753	1,149	753	...	174	1,536	5,321
Other Bank accounts . .	1,00,395	...	...	...	...	...	...	...	...	...	6,008	1,00,403
TOTAL SAVINGS BANKS ₹	39,53,755	3,104	...	2,667	329	79,895	56,587	2,05,379	...	5,565	13,643	43,20,924

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	31	Receipts and Expenditure . . .	68	...	1,507,153	1,403,224
Telegraph . .	32	Receipts	69	...	857,635	...
,, . .	,,	Expenditure	70	...	...	916,824
,, . .	32A	Details of Message Revenue, Indian Telegraphs	71	564,570	...	...
,, . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	75,091	...	...
,, . .	32C	Capital Cost of Indian Telegraph Lines .	71	244,629	...	...
,, . .	32D	Outlay on Construction of Telegraph Lines .	74	212,146	...	...
,, . .	,,	Do. do. Lines under Agreement	74	4,242	...	...
,, . .	32E	Details o Working and Maintenance of the Indian Telegraph Department . .	75	533,282	...	...
,, . .	32F	Capital Cost of Indo-European Telegraph Lines	76	40,590	...	...
,, . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	77	45,087	...	...
,, . .	32H	Do. do. Persian Section	78	16,136	...	...
Mint . .	33	Receipts and Charges	79	...	2,884,766	2,785,585

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1904.

RECEIPTS.

India, General.

IMPERIAL.

	₹	₹	₹
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service		13,41,791	
Sale of Postage Stamps :			
Ordinary Stamps		1,42,97,968	
Service Stamps		30,53,473	
Mail Cart, Passenger, Parcel and Goods Service Receipts		3,29,149	
Receipts on account of Money Orders		34,94,042	
Receipts on account of British Postal Orders		10,812	
Fees and Petty Receipts		1,04,425	
Contributions from Native States		6,000	
		2,26,37,660	
Deduct—	₹		
Amount of Postage received in India and paid to the Post Master General, London	*101,257*		
Payments to Colonial and other Foreign Administrations	*—4,899*		
Refunds	*6,226*		
		1,02,584	
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.			2,25,35,076

	India, General.	Central Provinces.	Berar.	Burma	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
Imperial	...	...	...	...	...	...	...	...	10,592	...	...	10,592	10,592	
Provincial	...	14,609	...	...	...	...	...	1	...	...	...	14,610	14,610	
Local	...	...	28	63	...	10,290	...	10,233	26,395	...	...	47,009	47,009	
TOTAL	...	14,609	28	63	...	10,290	...	10,234	36,987	...	...	72,211		

TOTAL RECEIPTS OF THE POST OFFICE	₹		2,26,07,287
Total India converted into £ at R15=£1	£		1,507,153

CHARGES.

India, General.

IMPERIAL.

Direction :			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a)1,09,422		
Office Establishment	75,548		
Allowances	27,759		
Supplies and Services	8		
Office Expenses	9,121		
Office of Account and Audit :		2,21,858	
Comptroller, Deputy Comptroller, and Assistant Comptrollers	61,248		
Office Establishment	4,83,353		
Allowances	6,563		
Supplies and Services	195		
Office Expenses	18,914		
		5,70,273	
Presidency and District Offices :			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a)2,01,119		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents, and Inspectors	(a)8,37,390		
Office Establishments	84,90,686		
Allowances	6,09,473		
Supplies and Services	4,52,494		
Office Expenses	10,24,662		
		1,16,15,824	
Conveyance of Mails :			
Road Establishment	14,61,328		
Ferry and Boat Charges	22,970		
Contingent Road Charges and Allowances	1,18,216		
Bounty Money	2,303		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	4,64,486		
Railway Charges	8,583		
Payments to State and other Railways	16,19,459		
		36,97,345	
Subsidies		8,90,082	
Discount on Sale of Postage Stamps		2,23,430	
Stationery and Printing		(b)7,33,290	
Miscellaneous Charges of Post Office		52,351	
DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.			1,80,04,453

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
Imperial	59,031	...	8,816	...	...	...	...	...	25,324	...	...	93,171	34,140	59,031
Provincial	...	77,755	...	1,63,118	8,448	6,055	...	1,43,853	...	1,06,530	1,02,498	6,08,257	6,08,257	
Local	7,908	...	11,132	1,23,151	42,777	3,53,384	1,91,479	11,612	30,634	...	...	7,72,077	7,64,169	7,908
TOTAL	66,930	77,755	19,948	2,86,269	51,225	3,59,439	1,91,479	1,55,465	55,958	1,06,530	1,02,498	14,73,505	14,06,566	1,80,71,392

TOTAL CHARGES in INDIA	₹		1,94,77,958
Total India converted into £ at R15=£1	£		1,298,530
CHARGES IN ENGLAND :			
Payments under the Postal arrangement with the Lords of His Majesty's Treasury	£	52,000	
Deputation Allowance of the Deputy Director General of the Post Office on duty as a Member of the Inter-Departmental Committee on the Eastern Mail Service	„	595	
		52,595	104,694
Stores for India	„	52,099	
TOTAL CHARGES OF THE POST OFFICE	£		1,403,224

N.B.—The estimated amount of Sea-Postage retained by India is £3,512.

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes R2,35,190, cost of Stationery, etc., supplied from Central Stores.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904.

RECEIPTS.	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
INDIAN TELEGRAPHS.					
REVENUE.	₹	£	£	£	£
Imperial:					
Message Revenue . (*Account No. 32 A*)	84,68,547	564,570	...	...	564,570
Rent of Wires and Instruments leased to Railways and Canals	21,64,126	144,275	...	...	144,275
Rent of Local and Private Lines . . .	2,42,899	16,193	. .	...	16,193
Royalties from Telephone Companies . .	26,559	1,771	...	...	1,771
Recoveries from Guarantors . . .	*—631*	*—42*	...	...	*—42*
Miscellaneous Revenue	47,526	3,168	...	...	3,168
TOTAL INDIAN TELEGRAPHS .	1,09,49,026	729,935	...	...	729,935
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	17,66,981	117,799	*—42,708*	...	75,091
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund . .	. .	...	14,772	...	14,772
Miscellaneous Revenue	50,368	3,358	652	...	4,010
TOTAL INDO-EUROPEAN TELEGRAPHS .	18,17,349	121,157	*—27,284*	...	93,873
Add—Payments in England taken in reduction of receipts	...	...	33,827	...	33,827
TOTAL .	18,17,349	121,157	6,543	...	127,700
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,27,66,375	851,092	6,543	...	857,635
GRAND TOTAL £					857,635
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 32 C*)	32,45,827	216,389	...	216,389	...
Buildings " "	1,536	102	...	102	...
Apparatus and Plant " "	1,39,324	9,288	...	9,288	...
Stores and other Suspense Accounts " "	*—24,22,061*	*—161,471*	168,724	7,253	...
	9,64,626	64,308	168,724	233,032	...
DEDUCT:					
Receipts on Capital Account, etc. . .	*31,564*	*2,104*	..	2,104	...
TOTAL CAPITAL .	9,33,062	62,204	168,724	230,928	...
REVENUE:					
General Charges (*Account No. 32E*)	12,83,102	85,540	5,272	...	90,812
Maintenance of Lines " "	16,03,679	106,912	...	...	106,912
Working and Maintenance of Signal Offices	50,41,549	335,103	...	...	336,103
Suspense Accounts (*Account No. 32E*)	—8,175	—545	...	...	—545
TOTAL REVENUE (ACCOUNT NO .32 E.) .	79,20,155	528,010	5,272	...	533,282
TOTAL INDIAN TELEGRAPHS, carried forward .	88,53,217	590,214	173,996	230,928	533,282

No. 32.—ACCOUNT of CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
Brought forward .	88,53,217	590,214	173,996	230,928	533,282
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL:					
Persian Gulf Section:					
Cables . . (*Account No. 32F*)	27,354	1,824	...	1,824	...
Buildings . . „ „	2,528	169	...	169	...
Stores and other Suspense Accounts . . . . „ „	—4,22,279	—*28,152*	15,932	—*12,220*	...
TOTAL PERSIAN GULF SECTION .	—*3,92,397*	—*26,159*	15,932	—*10,227*	...
Persian Section:					
Telegraph lines . (*Account No. 32F*)	7,31,988	48,799	...	48,799	...
Buildings . . . „ „	9,304	620	...	620	...
Stores and Suspense Accounts „ „	5,177	345	...	345	...
TOTAL PERSIAN SECTION .	7,46 469	49,764		49,764	...
TOTAL CAPITAL .	3,54,072	23,605	15,932	39,537	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 32G*)	78,293	5,219	1,041	...	6,260
Maintenance of Lines . „ „	50,192	3,346	...	...	3,346
Maintenance of Cable . „ „	2,99,391	19,960	...	...	19,960
Working and Maintenance of Signal Offices . „ „	2,03,999	13,600	...	...	13,600
Subsidies and Royalties . „ „	28,813	1,921	...	...	1,921
TOTAL PERSIAN GULF SECTION .	6,60,688	44,046	1,041	...	45,087
Persian Section:					
General Charges (*Account No. 32 H*)	77,355	5,157	713	...	5,870
Maintenance of Lines . „ „	62,424	4,162	...	...	4,162
Working and Maintenance of Signal Offices . „ „	90,960	6,064	40	...	6,104
TOTAL PERSIAN SECTION .	2,30,739	15,383	753		16,136
TOTAL REVENUE .	8,91,427	59,429	1,794	...	61,223
TOTAL INDO-EUROPEAN TELEGRAPHS .	12,45,499	83,034	17,726	39,537	61,223
ADD:—Payments in England taken in reduction of receipts	...	...	33,827	...	33,827
TOTAL .	12,45,499	83,034	51,553	39,537	95,050
RED SEA AND INDIA TELEGRAPH: Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39 . .	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	1,00,98,716	673,248	243,576	270,465	646,359
			GRAND TOTAL £	0	916,824

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
Receipts:	₹
Sale of Telegraph Stamps	70,75,541
Postage Stamps on Messages	23,04,760
State (bearing) Messages, etc.	14,78,527
From other Telegraph Administrations	5,19,048
TOTAL	1,13,77,876
Deduct:	
Payments to other Telegraph Administrations	*28,01,435*
Refunds of Over-charges and Delivery Charges	*1,07,894*
TOTAL DEDUCTION	*29,09,329*
NET MESSAGE REVENUE	84,08,547
NET MESSAGE REVENUE CONVERTED INTO £ AT ₹15 = £1 £	564,570

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at ₹15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	16,08,463	107,231	...	107,231
Cash collections in Gulf Section	77,597	5,173	...	5,173
„ Persian Section	80,921	5,395	5,891	11,286
TOTAL	17,66,981	117,799	5,891	123,690
Deduct:				
Payments to other Administrations	...	...	*48,599*	*48,599*
NET MESSAGE REVENUE	17,66,981	117,709	*—42,709*	75,091

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1903-1904.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹
Departmental, Railway and Canal } *Account No. 32D*	31,82,190	...	31,82,190	6,00,95,313	6,32,77,503
Under Agreement } *Account No. 32D*	63,637	...	63,637	22,21,686	22,85,323
Gilgit Lines } *Account No. 32D*	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
TOTAL TELEGRAPH LINES	32,45,827	...	32,45,827	6,24,15,934	6,56 6[illegible]761
Telegraph Buildings:					
Signal Offices	1,536	1,97,247	1,98,783	58,42,389	60,41,172
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	260	260	40,172	40,432
Store Houses	1,635	15,674	17,309	4,51,924	4,69,233
Workshop Buildings	*—1,635*	*—7,662*	*—9,297*	3,82,242	3,72,945
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	1,536	2,05,519	2,07,055	67,57,747	69,64,802
Apparatus and Plant:					
Equipment of Signal Offices	1,11,885	...	1,11,885	29,38,514	30,50,399
Miscellaneous	27,439	...	27,439	2,50,365	2,77,804
TOTAL APPARATUS AND PLANT	1,39,324	...	1,39,324	31,88,879	33,28,203
Stores	1,05,644	...	1,05,644	53,06,441	54,12,085
Other Suspense Accounts	3,156		3,156	*—1,349*	*1,807*
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	1,08,800	..	1,08,800	77,20,121	78,28,921
TOTAL	34,95,487	2,05,519	37,01,006	8,00,82,681	8,37,83,687
Deduct:					
Receipts on Capital Account, etc.	*31,564*	...	*31,564*	*5,08,377*	*5,39,941*
TOTAL CAPITAL, IMPERIAL	34,63,923	2,05,519	36,69,442	7,95,74,304	8,32,43,746
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	34,63,923	2,05,519	36,69,442	7,96,26,674	8,32,96,116
Total Converted into £ at ₹15=£1 £	230,928	13,701	244,629	5,308,445	5,553,074

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	₹
Arakan Division.	
Erecting a Departmental wire on existing supports from Laksam to Chittagong	11,099
Assam Division.	
Erecting a 600 lbs. iron wire along D. S. and A. B. Railways from Dibrugarh to Nazira	—208
Erecting extra Departmental wire from Badarpur to Lumding	—333
Bengal Division.	
Shifting the Military Telephone Exchange and adding, etc., from Koilaghat Street to Central Telegraph Office	13,726
Reconstructing Departmental line from Cawnpore E. I. Railway crossing to Tundla Junction post	—18,856
Erecting an extra wire 450 lbs. per mile from Cawnpore Office to Agra Office	—38
Reconstructing the Departmental line from Tundla Junction post to Punjab Division, Ghaziabad	33
Erecting a 300 lbs. copper wire from Agra Fort Terminal to Punjab Division Junction post, Ghaziabad	149
Erecting an extra 600 lbs. wire from Allahabad to Agra Central Office	—55
Reconstructing Departmental main line from Sitarampur Burhee Junction to Mogulserai South Terminal	77,569
Erecting a wire on the Departmental line from Naihati Junction to Sitarampur Burhee Junction	14,245
Erecting a copper wire, 300 lbs. per mile, from Sitaramput Burhee Junction to Mogulserai Tripod	62,252
Erecting a H. D., 300 lbs. per mile, copper wire from Mogulserai to Allahabad	18,154
Erecting a hard drawn copper wire from Allahabad Office to Agra Office	51,584
Reconstructing Departmental line from Allahabad Office Terminal to Cawnpore E. I. Railway crossing	54
Erecting two 600 lbs. wires from Oudh-Rohilkhand crossing terminal, Aligarh to Punjab Junction post, Ghaziabad	—159
Bombay Division.	
Erecting a 600 lbs. iron wire from Dadar to Ahmedabad	45,428
Taking over from the Government of Bombay the Telegraph line from Munmad to Dhulia	20,517
Lower Burma Division.	
Constructing a Telephone Exchange of 20 connections and reconstructing the present Telegraph line at Bassein	14,464
Erecting two 600 lbs. per mile wire from Rangoon Central Office to Letpadan Junction	12,984
Erecting an extra wire and improving the line from Moulmein to Tavoy	6,986
Erecting a wire from Pegu Junction to Thazi Station Terminal	28,890
Erecting a 300 lbs. per mile wire for Departmental use from Insein Combined Office to Prome Railway Station	8
Constructing a line from Pyapon to Bogale	4
Carried forward	3,58,497

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	₹
Brought forward	3,58,497
Lower Burma Division—*continued.*	
Reconstruction of line from Rangoon to Tounghoo	8,181
Improving the line from Moulmein to Tavoy	12,894
Constructing a line for the Burma Oil Company from Yenangyaung (Steamer Ghat) to Yenangyat	23,024
Upper Burma Division.	
Special repairs to the line from Pauk to Gangaw	—111
Eastern Bengal Division.	
Moving back Madhavdia cable house and making Cable houses of Nasirpur and Karmachar	3,746
Laying two guttapercha core A cables across the Ganges at Sara	—36
Dismantling road line from Jalpaiguri to Dhubri	—3,707
Erecting a line with one wire from Gangtok to Tangu	15,540
Erecting a line from Tangu to Khambajang	17,812
Constructing a second line from Saidpur to Parbatipur	—145
Erecting a second line from Sara to Parbatipur	67,548
Erecting an extra wire on existing supports from Ellachipur Cable House to Narayanganj	12,626
Erecting a 600 lbs. iron wire (with cable at Goalundo) from Narcaldanga to Goalundo	18,738
Erecting an extra wire from Bagirhat to Barisal	12,716
East Coast Division.	
Erecting a 600 lbs. iron wire on existing supports from Rajamundry to Barang	—7,471
Erecting a 600 lbs. per mile iron wire from Rajamundry to Bezvada	—1,156
Erecting a second line of posts from Washermanpet to 100th mile northward	—368
Extending wire from Bezvada to Nellore	—46
Erecting three copper wires from Howrah to Sini	2,299
Erecting a second line of posts from 101 mile to 300 mile north	99,997
Madras Division.	
Erecting an extra wire, 300 lbs. per mile, for Departmental use from Calicut to Cochin	—1,589
Transferring Departmental wires and dismantling, etc., from Madura to Tuticorin Cable house	—7,524
Erecting a 600 lbs. Departmental wire from St. Thomas Mount to Mayavaram	14,190
South Indian Division.	
Erecting an extra wire from Mayavaram Junction to Pamban Office	31,087
Reconstructing main line along South Indian Railway from St. Thomas Mount to Villupuram	25,755
Central Provinces Division.	
Erecting a 600 lbs. wire from Agra Office junction to Itarsi	—301
Reconstructing the line with 24 posts per mile from Sonagir Railway Office to Bareth Office	58
Carried forward	7,02,254

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904—*continued.*

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	₹
Brought forward	7,02,254
Central Provinces Division—*contd.*	
Erecting a 300 lbs. copper wire from Agra Office to Itarsi Railway Station	—74
Erecting a 600 lbs. iron wire from Gondia to Kanhan Junction	13,661
Erecting a new line from Nagpur to Sini	1,63,134
Reconstructing the line with 24 posts per mile from Bareth Railway Office to Itarsi Railway Office	99
Strengthening the line by cross-staying from Nagpur to Asansole	—10,140
Erecting a 600 lbs. wire from Umaria to Bilaspur	15,405
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Balaghat	10,051
Erecting a 600 lbs. wire from Post No. 241-9 at Jhansi to Agra Office Junction	800
United Provinces of Agra and Oudh Division.	
Erecting an extra 600 lbs. wire for Departmental use from Bhatni Junction to Katihar	36,418
Erecting a Departmental 450 lbs. per mile iron wire from Lucknow to Oudh and Rohilkhand Railway Junction, Malaka Road	14,414
Reconstructing the line along Oudh and Rohilkhand Railway from Cawnpore-Lucknow-Bareilly Junction to Cawnpore Office Junction	17,083
Erecting a 600 lbs. per mile wire from Mogul Serai to Bhatni	12,816
North-West Frontier Province and Kashmir Division.	
Erecting an extra wire from Jand to Kundian	10,633
Replacing wooden posts by B. C. standard from Dera Ismail Khan to Bannu	18,634
Punjab Division.	
Erecting a Departmental wire on the existing supports from Minwali Junction at Kundian to Pind Dadan Khan Co.	9,720
Reconstructing the Departmental line from Umballa South Railway crossing to Rohana Railway Station	32,555
Erecting a 300 lbs. per mile H. D. copper wire on the existing line from Delhi to Ludhiana	147
Rajputana Division.	
Erecting an extra Departmental wire from Agra to Delhi	—52
Erecting a copper wire 300 lbs. per mile from Marwar Junction to Khandwa Office Junction with loop into Indore Office	—2,064
Erecting a wire from Palanpur to Beawar	26,078
Gujrat Division.	
Reconstructing the lines from Dharangadra Co. Junction (Than Road) to Wadhwan Camp C. O.	21,889
Sind and Baluchistan Division.	
Reconstructing the line from Karachi to Kotri	—6,329
Constructing the line from Rohri to Multan Cantonment Terminal, etc.	—3,627
Erecting a 200 lbs. per mile H. D. copper wire from Multan to Sukkur	—475
Erecting a single wire line from Dalbandin to Killa Robat	2,14,550
Carried over	12,97,580

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*concld.*	₹
Brought forward	12,97,580
Sind and Baluchistan Division—*contd.*	
Reconstructing the line from Sibi to Jacobabad	24,919
Making permanent the line from Nuski to Dalbandin	58,142
Extending the line from Robat to Nasratabad	1,01,102
TOTAL	14,81,743
Minor items, each costing less than ₹10,000	3,35,610
Add—Share of Establishment	(*a*)2,72,603
„ Contingencies	36,777
TOTAL DEPARTMENTAL LINES	21,26,733
RAILWAY AND CANAL LINES.	
Arakan Division.	
Transferring Nos. 9, 15 and 34 from road to railway, etc., from Chittagong to Comilla	—3,807
Constructing a line for the Assam-Bengal Railway from Laksam to Echakhali	102
Assam Division.	
Dismantling and making permanent the line from Dyakho to Haflong	—70
Constructing the line, permanent, for Railway and dismantling temporary line from Dhodarali to Tinsukia	291
Bellary Division.	
Constructing a line along Railway from Azikhal to Mangalore	5,540
Bengal Division.	
Constructing a line along the projected railway from Shikwabad to Farakabad	21,034
Erecting Telegraph line from Katrasgarh to Kanoodihi, etc.	—15
Erecting Telephone line from Baniadih Exchange, Giridih to Dhanbaid	1,288
Constructing a line from Ghaziabad, East Indian Railway Station, to Delhi, East Indian Railway	—517
Constructing a line along the projected Railway from Manpur to Hariharpur	890
Bengal Division.	
Constructing a line for the Nira Canal from Bhatgar (Lake Whitting) to Shetphal Tank	24,023
Lower Burma Division.	
Constructing the line along Railway from Daga River to Henzada	—6,670
Eastern Bengal Division.	
Erecting three wires for Eastern Bengal State Railway from Sealdah to Naihati	1,204
Erecting a wire for Bengal Central Railway from Dum-Dum to Khulna	6
Finishing off line eliminating spans, etc., from Gitaldah Junction to Dhubri Office	1,301
Carried over	44,600

(*a*) See note (*a*) at foot of the next page.

No. 32D.—STATEMENT of OUTLAY on INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1903-1904—*continued.*

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	₹
Brought forward	41,600
Eastern Bengal Division—*contd.*	
Erecting an extra wire for Eastern Bengal State Railway from Saidpur to Katihar	10,541
Constructing a line from Ranaghat *vid* Murshidabad to Jiaganj	29,545
Erecting an extra wire and reconstructing part of the line from Saidpur to Katihar	20,544
East Coast Division.	
Erecting a line along Bengal-Nagpur Railway from Dabra to Bojoodih and from Midnapur to Bankura	—4
Madras Division.	
Constructing a line along the South Indian Railway from Tinnevelly Railway Station to Shenkottah Railway Station	—389
Constructing a line along railway and dismantling the bully line along road from Quilon to Punalore	25,244
Constructing a line along the Tanjore District Board Railway from Pottu-Kotai to Arantangi	5
Central Provinces Division.	
Erecting a Telegraph line for the Bengal-Nagpur Railway (Satpura) from Seoni to Chindwara	—264
Erecting a 600 lbs. iron wire from Jhansi Railway Office to Cawnpore-Hamirpur Junction	14,175
Reconstructing line and erecting an extra wire from Neinpuri to Chindwara	29,902
Erecting 600 lbs. iron wires and reconstructing line from Seoni to Chindwara and from Jhansi Railway Office to Agra Cantonment Junction Railway Station	16,287
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Gondia	13,832
Reconstructing the line with 24 posts to the mile from Nainpur to Jubbulpore and erecting extra 450 lbs. wire from Balaghat to Sookree Junction	47,671
Erecting 300 lbs. iron wire and constructing line from Gwalior Railway Junction to Banmore, etc.	16,738
United Provinces of Agra and Oudh Division.	
Constructing a Telegraph line along Fatehpur Branch, Lower Ganges Canal, from Nebrakhera to Ajrauli	35,224
Erecting a line from Fyzabad to Partabgarh and from Partabgarh to Oudh and Rohilkhand Railway Junction	—922
Erecting an extra wire for Bengal and North-Western Railway and reconstructing line from Barauni Junction to Bhatni Junction	—2,912
Erecting a Telegraph line for Oudh and Rohilkhand Railway from Hapur Junction, Oudh and Rohilkhand Railway, to Meerut Junction, North-Western Railway	15,494
Erecting a line of B. C. posts with one wire along Bengal and North-Western Railway from Aurihar Junction, Bengal and North-Western Railway, to Jounpore City, Oudh and Rohilkhand Railway	19,159
Erecting a line with one wire for the Bengal and North-Western Railway from Uska to Tulsipur	8,391
Erecting a line of B. C. posts for Bengal and North-Western Railway from Kopaganj Road to Dhori Station	10,196
North-West Frontier Province and Kashmir Division.	
Erecting Telegraph and Telephone lines for Muzaffargarh Canal	24,289
Shifting the line from road to railway and adding two wires from Kohat to Thull	125
Carried forward	3,82,471

LIST OF LINES CONSTRUCTED.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	₹
Brought forward	3,82,471
Punjab Division.	
Constructing of a Telegraph line for the Kalka-Simla Railway from Solon to Simla	80
Constructing a Telegraph line with two wires for the Kalka-Simla Railway from Kalka to Solon	—3,407
Transferring wires from old to new one and dismantling old line from Lahore to Mooltan Railway Station	—33,535
Erecting a wire for the North-Western Railway from Lalamusa to Khusab	12,264
Constructing a Telegraph line with branches for the Jhelum Canal from Rasul to Shahpur	54
Extending a Telegraph line for the Jhelum Canal from Sargada to Wan, from Ghullapur to Malkwal and from Sultanpur to Ramdana	36,672
Constructing a Telegraph line for Sind Canal from Teona to Alanwala	5
Constructing the Telegraph and Telephone lines for the Chenab Canal	44,685
Constructing a line for the railway from Sargoda to Shorkot Road	38,591
Erecting a 600 lbs. wire for the North-Western Railway from Lahore to Mooltan	22,971
Rajputana Division.	
Erecting a line for the Chord Railway from Agra to Delhi	—393
Constructing a single line of 300 lbs. iron wire for the Jodhpur-Bikaneer Railway from Suratgarh to Bhatinda	—1,250
Erecting a 450 lbs. wire for Jodhpur-Bikaneer Railway from Bikanir to Bhatinda	178
Constructing a line along the Rewari-Phulera Chord Railway from Rewarf to Phulera	51,076
Erecting a 600 lbs. wire from Ajmeer to Bandikui	—136
Making permanent Agra-Delhi Chord line from Agra to Delhi	62,315
Sind and Baluchistan Division.	
Constructing a line for the Quetta-Nushki construction from Spezzard to Sheikwasil	—1,156
Constructing a single wire line from Sheikwasil to Galangur	15,126
Constructing a line for the North-Western Railway from Hyderabad Sind to Badni	21,911
Erecting a 600 lbs. per mile wire for the North-Western Railway from Karachi to Kotri	10,148
Erecting a 600 lbs. iron wire for the North-Western Railway from Rohri to Mooltan Cantonment Railway Junction	37,630
Erecting a 600 lbs. iron wire for the North-Western Railway from Kotri to Rohri	17,028
TOTAL	7,13,329
Minor works, each costing less than ₹10,000	1,86,875
Add—Share of Establishment	(a)1,35,031
„ Store Contingencies	20,222
TOTAL RAILWAY AND CANAL LINES	10,55,457
Total Departmental, Railway and Canal Lines	31,82,190
Total converted into £ at ₹15 £ 1	212,146
LINES UNDER AGREEMENT.	
Constructing a line to connect Kyuaktan and Myohoung with Pabru from Kyuaktan to Pabru	17,004
TOTAL	17,004
Minor items, each costing less than ₹10,000	37,269
Add—Share of Establishment	(a)8,141
„ Contingencies	1,223
TOTAL LINES UNDER AGREEMENT	63,637
Total converted into £ at ₹15 £1	4,242

(a) Share of Establishment, Departmental Lines ₹ 2,72,603
Ditto Railway and Canal Lines ₹ 1,35,031
Ditto Lines under Agreement ₹ 8,141
As in Note (a), page 73 ₹ 4,15,775

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1904.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹
GAZETTED OFFICERS:				
Direction and Divisional Supervision	6,60,513	...	...	6,60,513
Account Office	32,839	...	...	32,839
Check Office and Traffic Office	13,854	..	...	13,854
Stores, Workshops and Electrician	47,363	...	...	47,363
OFFICE ESTABLISHMENTS:				
Direction	52,689	...	...	52,689
Divisional	66,660	42,493	3,64,422	4,73,575
Accounts	90,944	...	...	90,944
Message Check	81,651	...	...	81,651
Stores, Workshops and Electrician	44,195	...	...	44,196
SUBORDINATES:				
Sub-Assistant Superintendents	1,89,370	88,291	78,563	3,56,229
Foremen and Sub-Inspectors, etc.	19,874	97,348	...	1,17,222
Telegraph Masters and Signallers	23,549	17,386	24,42,956	24,83,891
Military Signallers	...	...	1,90,161	1,90,161
Line and Signal Office Establishments, etc.	...	2,42,526	12,540	2,55,066
Establishment, Temporary	32,770	5,393	81,047	1,19,210
Total Salaries	13,56,272	4,93,437	31,69,694	50,19,403
Furlough Allowances, etc., paid in England	79,080	...	...	79,080
Allowances for special localities, etc.	71,864	17,855	4,66,320	5,56,039
Travelling Allowances	1,32,865	77,902	1,14,730	3,25,497
Total Salaries and Establishments	16,40,081	5,89,194	37,50,744	59,80,019
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a) 4,15,775; Buildings 200 }	*4,15,975*	...	...	*4,15,975*
Do. do. other Departments	*20,705*	*12,853*	*11,169*	*44,727*
Workshop Outturn (b) 53,376	*53,376*	...	..	*53,376*
Indo-European Telegraphs share of Account Establishment	*12,375*	...	...	*12,375*
NET CHARGE TO REVENUE	11,37,650	5,76,341	37,39,575	54,53,566
Payments to Postal Department for working Combined Office	...	...	8,20,982	8,20,982
Apparatus and Plant	40,132	*—5,479*	2,93,294	3,27,947
Repairs to Lines	...	10,12,584	...	10,12,584
Repairs to Buildings	...	3,122	...	3,122
Rent of Offices, etc.	5,533	8,513	28,613	42,659
Office Contingencies	24,026	8,598	1,36,216	1,68,840
Store Contingencies	9,520	...	...	9,520
Telegraph and Postage Stamps, etc.	...	...	23,116	23,116
Stationery and Printing	1,45,321	...	*—247*	1,45,074
Suspense	*—8,175*	...	...	*—8,175*
TOTAL	13,54,007	16,03,679	50,41,549	79,99,235
Deduct—Outlay in England	*79,080*	...	...	*79,080*
Outlay in India	12,74,927	16,03,679	50,41,549	79,20,155
Total Converted into £ at ₹ 15 = £1 £	84,995	106,912	336,103	528,010
Charged in England £	5,272	...	...	5,272
TOTAL £	90,267	106,912	336,103	533,282

(a) *See* Note (a), page 74. (b) Charged to Stores Capital—item ₹ 1,05,644 in Account No. 32C., page 71.

NO. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1903-1904.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	10,87,700	10,87,700
Telegraph Cables	27,354	...	27,354	77,50,829	77,78,183
	27,354	...	27,354	88,38,529	88,65,883
Telegraph Buildings:					
Signal Offices	...	...	...	5,88,879	5,88,879
Quarters for Staff	2,528	(a) 15,195	17,723	35,566	53,289
Cable Houses and Tanks	...	(a) 600	600	11,765	12,365
Store Houses	...	...	...	27,979	27,979
Total Buildings	2,528	15,795	18,323	6,64,189	6,82,512
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Miscellaneous	...	...	...	12,930	12,930
Stores	*—1,83,773*	...	*—1,83,773*	4,72,990	2,89,217
Other Suspense Accounts	473	...	473	972	1,445
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	—1,83,300	...	*—1,83,300*	9,60,328	7,77,028
	—1,53,418	15,795	*—1,37,623*	1,04,63,046	1,03,25,423
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	*—1,53,418*	15,795	*—1,37,623*	1,04,07,040	1,02,69,417
PERSIAN SECTION:					
Telegraph Lines	7,31,988	...	7,31,988	22,00,995	29,32,983
Telegraph Buildings:					
Signal Offices	...	...	...	45,200	45,200
Quarters for Staff	9,304	...	9,304	1,77,556	1,86,860
Total Buildings	9,304	...	9,304	2,22,756	2,32,060
Other Suspense Accounts	5,177	...	5,177	8,208	13,385
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
Deduct—	7,46,469	...	7,46,469	25,24,437	32,70,906
Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	7,46,469	...	7,46,469	25,20,337	32,66,806
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	5,93,051	15,795	6,08,846	1,30,91,367	1,37,00,213
Ditto Converted into £ at ₹ 15=£1 £	39,537	1,053	40,590	872,758	913,348

(a) Expenditure incurred in Public Works Department in 1902-1903 not included in that year's accounts as the information was received too late.

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
GULF SECTION:					
London Office, including Constantinople Office	5,483	...	...	...	5,483
Gazetted Officers:					
Direction and supervision	34,394	10,105	...	...	44,499
Engineering and Electrician	6,980	...	50,376	...	57,356
Message Check Office and Traffic Office	...	...	...	10,571	10,571
Office Establishments:					
Direction	7,325	...	...	...	7,325
Message Check	...	...	...	7,717	7,717
Accounts	9,480	...	...	...	9,480
Stores, Workshops and Electrician	1,761	...	...	2,510	4,271
Subordinates:					
Signallers, etc.	...	...	...	1,27,763	1,27,763
Workshop Foremen	...	...	...	5,737	5,737
Cable Establishment	...	...	18,150	...	18,150
Cable Steamer Establishment	...	...	18,712	...	18,712
Medical Establishment	5,220	...	...	...	5,220
Line and Signal Office Establishment	...	12,299	...	11,720	24,019
Local Escorts Establishments	...	4,484	...	...	4,484
Total Salaries	70,643	26,888	87,238	1,66,018	3,50,787
Temporary Establishment	...	1,190	...	225	1,415
Furlough Allowances, etc., paid in England	10,127	...	...	...	10,127
Travelling Allowances	1,260	5,175	1,987	4,176	12,598
Allowances for special localities	54	...	600	3,759	4,413
Total Salaries and Establishment	82,084	33,253	89,825	1,74,178	3,79,340
Deduct—Charges to capital—					
Portion charged to works	*1,899*	...	*4,456*	...	*6,355*
Net charge to Revenue	80,185	33,253	85,369	1,74,178	3,72,985
Payments to Postal Department for working combined offices	...	...	...	643	643
Stationery and Printing	8,458	...	...	...	8,458
Repairs of Lines, Offices and Cables, etc.	....	13,570	1,45,586	5,625	1,64,781
Expenses of the *Berne Bureau*	...	...	...	564	564
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	46,973	...	46,973
Provision for Crew	...	...	20,403	...	20,403
Store-keeping	2,670	...	...	...	2,670
Office Contingencies, etc.	2,410	3,369	1,060	17,949	24,788
Rewards for passing examinations in languages	180	...	...	...	180
TOTAL	93,903	50,192	2,99,391	2,03,999	6,47,485
Subsidies to Chiefs	28,813	...	...	...	28,813
GRAND TOTAL	1,22,716	50,192	2,99,391	2,03,999	6,76,298
Deduct—Outlay in England	*15,610*	...	...	...	*15,610*
Outlay in India	1,07,106	50,192	2,99,391	2,03,999	6,60,688
Outlay in India converted into £ at ₹15 = £1 £	7,140	3,346	19,960	13,600	44,046
Charged in England £	1,041	...	...	...	1,041
TOTAL £	8,181	3,346	19,960	13,600	45,087

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	℟	℟	℟	℟
PERSIAN SECTION—				
London Office	2,741	...	...	2,741
Gazetted Officers:				
Direction and Supervision	53,716	...	...	53,716
Medical Officers	17,840	...	...	17,840
Office Establishments:				
Direction	4,402	...	...	4,402
Accounts	4,740	...	...	4,740
Stores	436	...	...	436
Medical	247	...	...	247
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 32,573	...	32,573
Signallers, etc.	...	...	66,316	66,316
Line and Signal Office Establishment	...	10,607	5,378	15,985
Total Salaries	84,122	43,180	72,894	2,00,196
Temporary Establishment	...	...	1,100	1,100
Furlough Allowances, etc., paid in England	7,959	...	...	7,959
Allowances for special localities, etc.	3,993	2,767	5,671	12,421
Travelling Allowances	10,773	19,576	4,956	35,305
Total Salaries and Establishment	1,06,837	65,523	84,621	2,56,981
Deduct—Charges to Capital—				
Portion charged to works	*30,490*	*25,262*	*16,150*	*71,902*
Do. do. other Departments	...	*3,846*	*316*	*4,162*
Net charge to Revenue	76,347	36,415	68,155	1,80,917
Stationery and Printing	4,317	...	...	4,317
Repairs, etc., of Lines and Buildings	2,668	25,257	7,408	35,333
Office Contingencies	4,578	752	15,115	20,445
Store-keeping	145	...	...	145
Expenses of the *Berne Bureau*	...	...	282	282
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	600	600
GRAND TOTAL	88,055	62,424	91,560	2,42,039
Deduct—Outlay in England	*10,700*	...	*600*	*11,300*
OUTLAY IN INDIA	77,355	62,424	90,960	2,30,739
Outlay in India converted into £ at R15=£1 £	5,157	4,162	6,064	15,383
Charged in England £	713	...	40	753
TOTAL £	5,870	4,162	6,104	16,136

(a) Includes pay of the Superior Establishment of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1904.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Fees for coining Silver	248	2,95,729	2,95,977	
Assay Fees	...	536	536	
Gain on Coinage Operations	1,00,84,752	3,20,18,449	4,21,03,201	
Gain on Copper Coinage	8,03,594	...	8,03,594	
Sale of old stores and materials	523	1,557	2,080	
Miscellaneous receipts	47,358	18,008	65,366	
TOTAL, INDIA ₹	1,09,36,475	3,23,31,279	4,32,70,754	
Total India converted into £ at ₹15=£1 £				2,884,717
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins, etc., sent to England for assay £				49
TOTAL RECEIPTS UNDER THE HEAD "MINT" £				2,884,766

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Establishment and Contingencies :				
Direction and Office	65,291	66,175	1,31,466	
Bullion Establishment	14,247	...	14,247	
Operative Establishment	1,64,335	1,31,606	2,95,941	
Assay Establishment	52,777	50,390	1,03,167	
Office expenses	32,41	67,008	90,487	
	3,29,069	3,15,239	6,44,308	
Loss on Coinage :				
Loss on withdrawal of Light Sovereign	4,064	2,841	6,905	
Loss of weight in coining Gold	...	51	51	
Loss of weight in coining Silver	55,677	1,70,165	2,25,842	
Loss on recoining old Coins	5,86,194	1,44,607	7,30,801	
Cost of Copper alloy	18,425	62,503	80,928	
Value of Copper used for contingent purposes	937	330	1,267	
Difference between Mint and Bazar value of Silver	14 223	5,631	19,854	
Freight and other charges on account of Gold remitted to England	...	2,78,308	2,78,308	
Commission charged on the purchase of Silver	...	75,014	75,014	
Conveyance charges on account of Silver despatched to Calcutta	...	23,650	23,650	
	6,79,520	7,63,100	14,42,620	
Purchase of Local Stores :				
Cost of country Coal, Oil, etc.	80,688	81,087	1,61,775	
Net Profits on Silver coinage transferred to the Gold Reserve Fund. (Account No. 91)	95,36,292	2,98,77,336	3,94,13,628	
TOTAL, INDIA ₹	1,06,25,569	3,10,36,762	4,16,62,331	
Tot India converted into £ at ₹15=£1 £				2,777,489
CHARGES IN ENGLAND—			£	
Expenses in connection with new designs for Indian Coins			74	
Cost of assay of Indian Coins			19	
			93	
Stores for India			8,003	8,096
TOTAL CHARGES UNDER THE HEAD "MINT" £				2,785,585

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	₹	₹	₹	₹
Pensions and Gratuities to Mint Servants	13,936	...	13,195	27,132
Value of Stationery supplied	3,284	...	177	3,461
Value of Printing executed by Government Press	616	...	309	925
Note.—This does not include Absentee and Pension Allowances in England.	17,836		13,682	31,518
Estimated Value of Mint Buildings on 31st March 1904	24,95,649	...	7,43,053	32,38,702

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1904—*continued.*

Statement showing Coinage at the Indian Mints, during the Year.

	Calcutta.		Bombay.		Total.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		₹		₹		₹
Rupees	65,412,640	6,54,12,640	96,304,916	9,63,04,916	161,717,556	16,17,17,556
Quarter Rupees	7,060,180	17,65,045	...	...	7,060,180	17,65,045
Eighth Rupees	14,631,518	18,28,940	...	...	14,631,518	18,28,940
British Dollars	...	...	3,955,647	89,75,722	3,955,647	89,75,722
Straits Dollars	...	...	15,009,891	3,40,58,805	15,009,891	3,40,58,805
COPPER:						
Quarter-Annas	105,974,400	16,55,850	...	...	105,974,400	16,55,850
Half-Pice	5,376,000	42,000	...	...	5,376,000	42,000
Pie-Pieces	7,883,044	41,058	...	...	7,883,044	41,058
Straits Cents	7,052,556	1,58,682	...	...	7,052,556	1,58,682
Ceylon Cents	1,021,500	10,215	...	...	1,021,500	10,215
Ceylon half cents	2,011,800	10,059	...	...	2,011,800	10,059
	216,423,638	7,00,24,489	115,270,454	13,93,39,443	331,694,092	21,02,63,932

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section D.—Civil Departments.

Revenue £1,597,345. Expenditure £11,979,232.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration	34	Expenditure	82	...	...	1,493,345
„	34A	Details of Charges under Secretariats	83	310,216	...	...
„	34B	„ „ Tour Charges	84	70,396	...	...
„	34C	Net Receipts in the Paper Currency Department	84	179,298	...	...
Law and Justice	35A	Receipts	85	...	498,778	...
„	35B	Expenditure	86	...	...	2,989,779
„	35C	Details of Charges under High Courts, &c.	87	241,834	...	...
„	35D	„ „ Civil and Sessions Courts	87	958,174	...	...
„	35E	„ „ Criminal Courts	87	855,576	...	...
„	35F	„ „ Jails	88	604,743	...	...
„	35G	„ „ Convict Charges	88	106,988	...	...
Police	36A	Receipts	88	...	323,060	...
„	36B	Expenditure	89	...	...	3,087,309
Marine	37A	Receipts	90	...	391,290	...
„	37B	Expenditure	93	...	...	726,676
Education	38A	Receipts	95	...	186,236	...
„	38B	Expenditure	95	...	...	1,367,522
Ecclesiastical	39	Expenditure	96	...	...	113,741
Medical	40A	Receipts	97	...	86,486	...
„	40B	Expenditure	97	...	...	948,296
Political	41	Expenditure	99	...	...	702,570
Scientific and other Minor Departments	42A	Receipts	100	...	111,495	...
„	42B	Expenditure	101	...	...	549,994
„	42C	Details of Survey Charges	102	102,993	...	...
			TOTAL		1,597,345	11,979,232

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	...	1,20,000	1,18,724	2,38,724	
„ of Lieutenant-Governors	...	...	...	98,320	...	1,07,961	96,000	96,000	...	...	...	3,98,281	
„ of Chief Commissioners	1,665	66,694	(b)12,576	...	59,701	...	...	...	52,667	...	...	1,93,294	
„ of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	...	1,29,620	1,29,620	
Staff and Household Charges	(a)3,50,642	12,745	7,659	74,626	25,129	72,752	42,836	29,328	13,570	65,289	2,67,987	9,62,613	
Expenditure from Contract Allowance (d)	...	...	...	9,207	...	18,122	34,177	...	...	81,560	28,994	1,72,060	
Durbar Fund	1,81,202	...	...	...	...	...	...	...	...	...	...	1,81,202	
Executive Council	4,00,394	...	...	...	...	...	...	...	...	1,48,009	1,31,323	6,79,726	25,26,594
Legislative Council	90,662	...	...	20,696	...	69,965	6,802	1,514	...	4,556	3,366	1,97,561	
Military Secretary: Salaries, Establishment, etc.	5,26,063	...	13,951	...	...	...	...	...	9,962	...	...	5,49,976	
Public Works Secretary: Salaries, Establishment, etc.	3,52,722	...	...	...	...	...	...	...	...	...	...	3,52,722	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	17,19,585	2,39,409	42,470	2,90,481	1,30,846	5,85,504	3,62,005	2,25,719	87,413	4,11,094	5,56,811	46,51,337	
Tour Charges (as per Details in Account No. 34B)	7,31,969	44,315	...	(c)17,906	9,285	(c)57,626	(c)37,009	c)67,081	7,856	(c)17,807	(c)65,031	10,55,945	74,87,267
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	...	...	1,722	2,98,476	2,99,493	...	...	1,76,165	...	7,75,856	
Financial Commissioner	1,123	...	...	1,18,048	...	...	...	1,58,513	63,917	...	...	3,41,601	
Inspector General of Stamps, Registration, and Excise, &c.	...	41,677	16,056	...	54,636	...	50,329	58,981	...	...	17,049	2,38,728	
Commissioners: Salaries, Establishments, etc.	...	2,10,361	67,708	4,55,253	56,579	6,45,630	5,25,465	2,77,125	...	...	2,79,425	25,17,546	38,73,731
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	4,42,951	1,16,178	35,415	2,92,094	52,207	3,39,058	3,14,052	2,03,187	...	2,87,575	2,80,946	23,63,663	
Accountant General, Public Works Department	2,43,915	...		...	...	...	...	...	...	...	...	2,43,915	
Paper Currency Department (*vide* Acct. No. 34C)	1,33,654	...	...	34,365	...	...	14,589	15,916	...	32,758	89,430	3,20,712	
Reserve Treasury	10,248	...	...	...	...	...	...	...	...	...	...	10,248	
Allowances to Presidency Banks	2,02,952	...	...	...	...	...	...	...	...	27,157	59,930	2,90,039	32,28,577
General Establishment of Local Funds (including Wards Establishment)	3,326	36,074	41,012	...	2,814	3,16,128	82,070	1,35,864	23,356	3,28,469	1,20,857	10,89,970	10.89.970.
TOTAL CHARGES IN INDIA ₹	56,43,864	7,67,453	2,36,847	14,10,996	3,92,919	25,11,222	18,64,877	12,69,228	2,58,741	17,00,499	21,49,493		1,82,06,139
Total India converted into £ at ₹15=£1 £													1,213,743
CHARGES IN ENGLAND:													
Salaries of the Secretary of State and Council for India and Establishment												132,972	
Auditor and Assistants under the Government of India Act, 1858, s. 52												7,229	
Store Department: Wages of artificers and labourers, etc.												26,270	
Law Charges												643	
Bank of England and Bank of Ireland for management of debt												47,730	
Postage of despatches to India												423	
Telegrams to India												5,741	
Books and Newspapers supplied to India, not invoiced as Stores												1,023	
Passage and outfit Allowance of a Member of the Council of the Governor-General												300	
Passage and outfit Allowance of the Governor of Bombay												1,000	
Plans and views from Engravings of Old Calcutta, etc.												55	
Office Contingencies												16,734	
Stores for India:												240,120	
Currency Notes, etc.												39,482	
TOTAL CHARGES IN ENGLAND £													279,602
TOTAL GENERAL ADMINISTRATION CHARGES £													1,493 345

(a) Includes ₹37 on account of the Staff and Household charges of the Governor of Bombay.
(b) Moiety of Resident's salary.
(c) Includes ₹15,443, ₹39,312, ₹30,9[illegible]1,800, ₹8,440 and ₹64,131. Expenditure from Contract Allowance in Burma, Bengal, the United Provinces of Agra and Oudh, Punjab, Madras and Bombay, respectively.
(d) Exclusive of expenditure on account of tour which has been shown under the head "Tour Charges."

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1904.

INDIA, GENERAL.		₹
Secretariats:	₹	
Legislative Department	1,74,841	
Financial Department	3,75,541	
Home Department	3,35,860	
Foreign Department	5,86,194	
Revenue and Agricultural Department	2,01,298	
Translator's Department	7,376	
Officer in charge of the Records of the Government of India	32,110	
Special charges for messing	5,365	
		17,19,585
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,68,774	
Revenue Department	67,659	
Payments to officers of other Provinces	2,976	
		2,39,409
BERAR.		
Secretaries to Government:		
Revenue, Financial and General Departments	29,383	
Judicial Department	2,995	
Translators and Persian Departments	406	
Resident's Civil Treasury	9,686	
		42,470
BURMA.		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,74,001	
Translator's Department (*b*)	16,480	
		2,90,481
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		1,30,846
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	1,82,579	
Revenue and General Departments	1,21,158	
Financial and Municipal Departments	1,38,915	
Marine Department	10,213	
	4,52,805	
Allowance and Contingent Charges	(*a*) 1,00,183	
Translator's Department	27,325	
Librarian's Department	5,131	
		5,85,504
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,62,005
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,25,719
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		87,413
MADRAS.		
Secretaries to Government:		
Public, Educational and Legislative Departments	1,87,423	
Revenue Department	1,27,362	
Translator's Department	29,846	
Local and Municipal Department	66,463	
		4,11,094
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	1,96,029	
Revenue and Financial Departments	1,68,186	
Separate Department	19,207	
Translator's Department	47,004	
General, Educational, Marine, and Ecclesiastical Departments	1,17,460	
Secretariat Record Office	4,560	
Payments to officers of other Provinces	4,365	
		5,56,811
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 34	₹	46,51,337
Total India converted into £ at ₹15=£1	£	310,089

(*a*) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Municipal and Marine Departments.
(*b*) Includes ₹240 for Hlutdaw Establishment.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	320	...	...	...	...	1,687	2,007
Travelling Allowances	40,701	18,226	2,034	2,994	4,155	5,353	3,530	4,652	11,948	...	93,593
Special Train	4,33,122	...	10,609	...	20,121	15,255	19,265	...	...	...	4,98,372
Posting Bullock Train and Railway Train hire	15,644	...	3,107	...	7,077	5,434	19,869	1,018	...	14,524	66,673
Purchase and Repair of Tents, and Camp, Establishment and Furniture	49,063	17,182	294	288	15,703	4,313	12,559	...	4,290	39,318	1,43,010
Temporary Establishment	7,499	1,490	...	42	685	...	...	...	1,205	3,652	14,573
Miscellaneous	1,85,940	7,417	1,862	5,961	9,565	6,654	11,858	2,186	424	5,850	2,37,717
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 ₹	7,31,969	44,315	17,906	9,285	57,626	37,009	67,081	7,856	17,867	65,031	10,55,945
Total India converted into £ at R15=£1										£	70,396

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1904.

RECEIPTS.	₹	₹
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act XX of 1896—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	33,241	
TOTAL RECEIPTS . ₹		35,03,661

Note.—Amount of Securities held on the 31st March 1903 was as follows:—

	Amount.	Cost Price.
	₹	₹
3½ per cent.	8,15,95,000	8,00,00,000
3 „	2,04,86,500	1,99,99,946
TOTAL ₹	10,20,81,500	9,99,99,946

CHARGES.

Charges in the Department—	₹		
Salaries and Establishment Charges	2,83,084		
Travelling Allowances	1,611		
Purchase of Stationery	64		
House, Lighting, Police and Water Rates	6,265		
Service Telegrams	2,190		
Purchase of Service Stamps	3,896		
Cost of Chests, Bags, and Locks	1,035		
Dead Stock (Cost of Office Furniture, etc.)	2,363		
Freight on Note Forms, etc., paid in India	889		
Charges for Remittance	1,035		
Contingencies	18,280		
As in Account No. 34 ₹		3,20,712	
Charges in other Departments—			
Salary	3,940		
Pensions and Gratuities	26,194		
Cost of Note Forms received from England, including freight	4,39,527		
Do. Iron Safes do. do.	5,739		
Value of Stationery supplied	...		
Value of Printing executed by Government Press	5,710		
Repairs of Buildings and other Public Works Charges connected with the Department	12,372		
		4,93,482	
TOTAL CHARGES . ₹			8,14,194
NET PROFIT IN 1903-1904 . . . . ₹			26,89,467
Do. converted into £ at R15=£1 £			179,298

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale-proceeds of Unclaimed and Escheated Property .	23,843	12,350	7,030	28,489	7,951	36,661	24,876	10,330	414	15,138	36,061	2,03,143
Court Fees realized in Cash.	1,137	21,358	1,841	510	5,584	42,292	1,44,855	6,051	933	21,611	7,031	2,53,203
General Fees, Fines, and Forfeitures . . .	41,439	83,318	29,503	4,68,578	59,616	6,73,692	2,83,364	2,28,946	1,00,767	7,88,248	3,09,026	30,66,497
Pleadership Examination Fees	...	1,210	350	...	2,879	34,259	15,862	...	...	6,476	535	61,571
Miscellaneous Fees and Fines:												
Record Room Receipts .	...	...	98	149	...	1,399	2,396	41,644	3,436	...	17,725	66,847
Other Receipts . .	94,828	2,038	...	1,999	266	...	14	30,517	2,462	18,955	1,001	1,52,080
Miscellaneous . . .	18,222	3,351	264	3,328	1,817	19,921	2,619	783	2	4,892	13,949	69,148
TOTAL COURTS OF LAW .	1,79,469	1,23,625	39,086	5,03,053	78,113	8,08,224	4,73,986	3,18,271	1,08,014	8,55,320	3,85,328	38,72,489
Jails:												
Sale-proceeds of Jail Manufactures . . .	12,261	1,44,683	24 869	3,75,182	46,285	13,96,398	3,25,948	1,48,114	15,183	4,37,069	1,20,633	30,46,625
Convict Receipts at Port Blair	3,00,981	....	...	...	...	...	...	...	...	...	...	3,00,981
Hire of Convicts . .	1,459	...	120	16,781	11,900	50	15,154	98	7	18,621	79,470	1,43,660
Other Jail Receipts . .	6,200	5,605	5,285	19,061	1,605	19,037	12,610	9,256	1,257	9,895	28,101	1,17,912
TOTAL JAILS .	3,20,901	1,50,288	30,274	4,11,024	59,790	14,15,485	3,53,712	1,57,468	16,447	4,65,585	2,28,204	36,09,178
TOTAL RECEIPTS UNDER LAW AND JUSTICE . .	5,00,370	2,73,913	69,360	9,14,077	1,37,903	22,23,709	8,27,698	4,75,739	1,24,461	13,20,905	6,13,532	74,81,667
											Total India converted into £ at ₹15=£1 . £	498,778

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:												
Salaries, Establishments and Contingencies of—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
High Courts (as per details in Account No. 35C)	...	...	...	...	...	12,96,624	4,60,827	...	...	5,76,472	6,57,908	29,91,831
Chief Courts (as per details in Account No. 35C)	...	...	...	2,90,644	...	...	...	3,45,030	...	...	...	6,35,674
Judicial Commissioner	5,675	75,075	46,939	67,764	...	...	1,96,530	...	59,765	...	41,030	4,92,778
Law Officers	2,595	12,693	1,548	84,987	20,313	3,68,587	1,53,601	1,47,890	5,973	2,16,230	2,75,109	12,89,526
Administrator General	74,650	...	...	...	...	...	...	...	...	—1,800	3,187	76,037
Civil and Sessions Courts (as per details in Account No. 35D)	91,735	1,96,237	1,50,019	2,07,162	2,35,888	50,28,795	25,41,841	12,49,354	1,28,401	25,47,240	19,95,943	1,43,72,615
Criminal Courts (as per details in Account No. 35E)	1,67,625	8,60,018	25,099	22,40,540	4,26,384	26,12,145	19,84,800	15,38,811	2,80,459	12,85,856	14,11,899	1,28,33,636
Coroner's Court	...	...	...	...	...	7,888	...	...	...	...	12,875	20,763
Presidency Magistrate's Court	...	...	...	...	...	83,227	...	...	...	56,578	83,252	2,23,057
Courts of Small Causes	3,985	30,926	73,087	43,132	...	1,59,782	80,617	46,542	...	95,349	2,37,411	7,70,831
Pleadership Examination Charges	...	327	244	...	244	11,687	15,861	...	...	5,432	246	34,041
Refunds	6,980	12,746	3,801	93,956	6,268	79,783	37,648	34,059	8,354	91,673	22,260	3,97,528
TOTAL COURTS OF LAW	3,53,245	11,88,022	3,00,737	30,28,185	6,89,097	96,48,518	54,71,725	33,01,680	4,82,952	48,73,030	47,41,120	3,41,38,317
Jails:												
Jails (as per details in Account No. 35F)	74,380	4,43,412	78,760	10,75,306	1,88,154	27,33,193	14,37,363	9,75,436	99,757	12,17,381	7,48,010	90,71,152
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	16,04,828	...	...	...	...	...	...	...	...	...	...	16,04,828
Convict Charges at Straits Settlements	3,683	...	..	...	...	..	...	...	...	...	...	3,683
Refunds	300	...	...	451	...	...	...	893	70	50	14,031	15,795
TOTAL JAILS	16,83,191	4,43,412	78,760	10,75,757	1,88,154	27,33,193	14,37,363	9,76,329	99,827	12,17,431	7,62,041	1,66,95,458
TOAL CHARGES IN INDIA ₹	20,36,436	16,31,434	3,79,497	41,03,942	8,77,251	1,23,81,711	69,09,088	43,38,015	5,82,779	60,90,461	55,03,161	4,48,33,775

CHARGES IN ENGLAND:	Total India converted into £ at ₹15 = £1	£
Passage and Outfit Allowance of a Judge of the High Court, Calcutta		300
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports		150
Cost of sending a soldier to India for re trial for unlawful wounding		328
		778
Stores for India		83
TOTAL CHARGES UNDER LAW AND JUSTICE		£

	2,988,918
	861
	2,989,779

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1904.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹
Salaries of Judges (a)	1,86,063	(b)7,02,457	3,02,373	2,17,187	(b)3,01,461	(b)3,50,649	20,60,190
Appellate Branch: Salaries, Establishments and Contingencies	50,348	3,31,727	1,58,454	1,27,843	2,75,011	1,11,073	15,67,315
Original Branch: Salaries, Establishments and Contingencies	54,233	2,62,440	...	...		1,96,186	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B. ₹	2,90,644	12,96,624	4,60,827	3,45,030	5,76,472	6,57,908	36,27,505
Total India converted into £ at ₹15=£1 . £							241,834

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs. (a)	49,435	1,52,501	42,564	1,29,624	97,919	24,77,198	12,49,075	7,04,705	72,487	10,19,150	9,49,746	69,44,404
Establishment	18,382	32,608	40,031	26,747	70,002	11,54,342	6,08,870	2,02,290	19,111	6,48,004	5,97,640	34,18,027
Ditto, Judicial Record.	...	...	12,549	...	...	...	86,815	12,116	683	...	...	1,12,163
Service of Processes	20,650	...	40,585	5,290	42,960	8,22,452	4,77,615	2,31,378	24,979	7,05,240	2,89,821	26,60,970
Travelling Allowances	1,793	6,721	2,322	12,073	3,892	29,493	20,427	17,971	2,788	8,380	33,442	1,39,302
Diet of Witnesses	103	...	1,252	23,218	3,522	39,406	34,551	...	...	49,723	37,188	1,88,963
Service Postage	363	1,132	5,986	1,254	1,569	29,493	13,216	44,766	2,739	21,739	22,086	1,44,343
Other Contingent Charges	1,009	3,275	4,730	6,376	16,024	1,30,410	51,272	36,128	5,614	53,977	35,679	3,44,494
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	30,341	30,341
Remuneration to copyists	...	...	...	2,580	...	3,46,001	...	...	...	41,027	...	3,89,608
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35B.	91,735	1,96,237	1,50,019	2,07,162	2,35,888	50,28,795	25,41,841	12,49,354	1,28,401	25,47,240	19,95,943	1,43,72,615
Total India converted into £ at ₹15 = £1 £												958,174

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	26,631	1,89,227	...	4,06,799	1,14,285	4,85,303	5,50,117	3,00,189	47,534	1,18,984	2,78,030	25,17,099
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	29,693	2,45,001	...	6,14,194	1,43,986	9,88,682	6,71,524	3,75,208	75,626	4,50,130	5,76,586	41,70,630
Salaries of Cantonment, City, and Railway Magistrates, etc. (a)	50,539	18,041	9,100	26,964	...	34,907	1,46,374	1,22,705	11,762	12,485	83,043	5,15,920
Establishments	38,481	1,96,715	4,284	4,25,144	89,607	5,48,729	3,44,413	3,78,523	66,661	4,36,417	1,50,100	26,79,074
Travelling Allowances	6,722	25,453	99	1,21,094	19,690	1,31,413	65,461	64,549	14,724	83,563	1,31,276	6,64,044
House-rent and other Allowances.	1,993	...	...	9,906	164	2,676	...	5,200	7,155	11,171	418	38,685
Diet and Road Money to Witnesses and accused persons.	1,367	27,115	9,713	3,03,013	5,581	63,639	1,01,237	1,20,505	15,524	82,586	74,748	8,05,028
Service of Processes	...	96,714	751	2,11,570	16,143	1,33,118	...	...	...	975	...	4,59,271
Service Postage	1,664	16,239	316	27,496	7,280	28,070	17,365	75,371	14,986	11,749	40,298	2,40,834
Other Contingent Charges	13,485	45,513	836	94,360	29,648	1,95,608	88,309	96,561	26,487	77,796	12,700	6,81,303
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	...	64,700	64,700
Deduct—Recoveries	2,950	...	...	...	...	...	...	...	...	...	...	2,950
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35B. ₹	1,67,625	8,60,018	25,099	22,40,540	4,26,384	26,12,145	19,84,800	15,38,811	2,80,459	12,85,856	14,11,899	1,28,33,636
Total India converted into £ at ₹15=£1 . £												855,576

(a) Including Exchange Compensation Allowance.
(b) Includes ₹1,858, ₹81 and ₹120 for travelling allowance to Judges in Bengal, Madras and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Inspection and General Superintendence	...	18,204	503	41,996	...	56,506	43,578	44,730	...	42,835	38,281	2,86,633
Presidency Jails	...	...	...	...	...	96,841	...	...	...	85,982	73,639	2,56,462
Central Jails	...	1,87,065	44,644	3,67,869	...	5,69,958	4,46,236	1,97,200	...	3,59,556	1,88,687	23,61,215
District Jails	57,579	98,927	15,013	3,08,159	98,706	7,42,423	6,19,553	4,90,345	79,363	1,99,980	2,52,754	29,62,802
Subsidiary Jails	9,348	4,153	2,111	87,879	21,818	1,47,520	1,31,435	46,871	8,947	1,05,872	18,897	5,84,851
Convict Camps and Temporary Central Jails	...	....	...	...	...	...	...	83,344	...	...	95,215	1,78,559
School of Industry	...	...	...	...	...	...	4,378	3,641	...	...	...	8,019
Charges for Moving Prisoners	...	10,943	839	29,053	3,850	51,880	26,224	34,067	4,516	34,726	24,917	2,21,015
Jail Manufactures	7,453	1,24,120	15,650	2,40,350	63,780	10,68,065	1,65,959	75,238	6,931	3,88,430	53,134	22,09,110
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	2,486	2,486
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	74,380	4,43,412	78,760	10,75,306	1,88,154	27,33,193	14,37,363	9,75,436	99,757	12,17,381	7,48,010	90,71,152
											Total India converted into £ at ₹15 = £1 . £	604,743

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1904.

INDIA, GENERAL.	₹
Salary and Establishment of the Superintendent, including Judicial Establishment	1,20,783
Police Establishment	1,45,349
Medical, Commissariat, and other Establishments	1,52,459
Ecclesiastical Establishment, Chaplain	7,980
Commissariat Supplies	6,17,891
Stores, Clothing, Tools, etc.	3,03,291
Passage and Subsistence Money to Convicts	1,37,122
Freight	1,15,296
Miscellaneous Contingencies	4,543
Refunds	113
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. . ₹	16,04,828
Total India converted into £1 at ₹15 = £1 . £	106,988

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Police supplied to Railways	...	...	1,089	...	...	...	...	...	...	...	...	1,089
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	37,067	808	...	44,346	491	8,516	69,554	5,48,792	76,436	360	65,946	8,52,316
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	8,042	3,094	16,768	1,045	42,452	22,289	37,495	11,434	1,65,937	1,39,497	4,48,053
Recoveries on account of Presidency Police	...	...	...	...	...	1,00,579	...	...	...	46,340	1,48,076	2,94,995
Recoveries on account of Village Police	...	...	...	...	1,696	5,21,020	1,114	...	...	...	...	5,23,830
Cash Receipts under the Arms Act	166	...	...	53	...	30	...	197	307	130	163	1,046
Fees, Fines, and Forfeiture	10,960	1,51,184	79,377	3,46,450	1,01,602	5,69,490	4,15,411	1,01,356	6,971	3,35,986	2,62,642	23,81,429
Contributions for Pensions	14,198	2,922	3,229	2,607	312	...	8,354	1,443	108	841	4,051	38,065
Miscellaneous	6,542	4,833	4,189	11,347	73,504	8,337	33,757	16,057	1,855	70,142	74,516	3,05,079
TOTAL POLICE RECEIPTS ₹	68,933	1,67,789	90,978	4,21,571	1,78,650	12,50,424	5,50,479	7,05,340	97,111	6,19,736	6,94,891	48,45,902
											Total India converted into £ at ₹15 = £1 . £	323,060

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	...	...	...	8,56,525	...	...	...	3,22,983	3,50,886	15,30,394
Provincial Superintending Officers of the District Police	...	54,115	5,650	1,36,271	...	1,74,835	1,75,159	1,36,098	36,364	1,80,512	1,12,297	10,11,301
District Executive Force:												
District Superintendents and Assistants(a)	39,347	1,62,300	59,076	5,40,577	99,474	4,70,407	4,69,549	3,19,448	59,572	3,42,513	2,80,270	28,42,533
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	23,858	23,858
Inspectors, Constables, etc. (a)	3,58,476	10,15,949	3,47,170	26,58,748	3,61,994	31,82,651	32,58,879	17,18,693	3,33,337	25,96,857	30,93,978	1,89,26,732
Police Hospitals—Establishments and Charges	2,368	15,961	...	...	6,697	43,820	30,569	...	...	25,817	2,733	1,27,965
Police Training Schools	...	883	...	3,297	...	18,597	53,942	...	...	11,396	...	88,115
Office and other Establishments	7,115	1,120	1,739	68,189	12,683	1,69,514	98,237	4,303	1,043	1,33,713	1,54,955	6,52,611
Clothing	20,965	41,979	19,862	1,42,340	22,597	1,53,235	2,54,272	53,736	11,832	1,80,815	1,12,952	10,14,585
Arms, Accoutrements, and Ordnance Stores	1,036	30,300	4,719	30,078	1,946	40,992	65,593	1,00,533	2,976	95,312	1,99,772	5,73,257
Rewards	1,558	6,049	868	91,878	4,189	30,764	55,946	13,767	3,136	4,664	5,848	2,18,667
Rents, Rates and Taxes	8,502	2,146	213	27,260	2,505	28,499	10,049	52	270	18,385	6,250	1,04,131
Service Postage and Telegrams	2,135	15,749	5,548	22,338	7,416	60,889	39,736	50,041	7,589	42,682	64,487	3,18,610
Travelling and Tour Charges	30,538	74,431	15,957	2,32,381	33,890	2,75,987	2,45,075	1,84,774	20,614	2,75,623	2,48,606	16,37,876
House-rent and other Allowances	5,762	15,730	2,575	84,808	30,197	2,18,995	1,63,175	51,231	12,012	2,49,945	45,907	8,80,337
Petty Construction and Repairs	37	33,034	2,909	2,19,314	48,695	2,00,080	...	38,672	5,159	83,558	58,608	6,90,066
Purchase, hire, etc., of Boats	...	...	...	8,296	11,097	71,893	...	...	...	3,421	300	95,007
Compensation for dearness of Provisions	1,377	...	...	783	...	...	...	...	...	...	37	2,197
Miscellaneous	17,185	30,974	13,031	84,655	24,214	88,241	71,561	35,577	5,287	56,062	67,724	4,94,511
TOTAL DISTRICT EXECUTIVE FORCE ₹	4,96,401	14,46,605	4,73,667	42,14,942	6,67,594	30,54,564	48,16,583	25,70,827	4,62,827	41,20,763	43,66,285	2,86,91,058
Municipal and Cantonment Police	...	...	...	12,425	...	50,632	...	5,55,944	76,411	...	48,365	7,43,777
Village Police	...	...	3,04,710	21,042	1,750	5,36,562	31,46,452	...	...	4,770	9,34,556	49,49,842
Special Police	...	...	...	51,67,810	8,06,436	1,71,349	3,489	1,36,799	4,74,748	13,887	4,75,575	72,50,093
Railway Police	47,913	24,440	5,027	34,327	6,138	1,86,939	1,74,538	3,12,511	814	1,00,469	99,422	9,92,538
Thuggee and Dacoity	1,78,885	...	9,830	...	...	...	...	...	...	...	...	1,88,715
Cattle Pounds	2,161	78,391	55,923	9,579	23,610	29,197	1,53,369	38,141	4,115	2,36,773	97,041	7,28,300
Steam Boiler Inspection Establishment and Charges	...	...	6,001	27,062	...	45,355	...	...	...	13,468	46,512	1,38,398
Inspection of Electric Installations	...	...	...	...	...	...	...	...	...	900	...	900
Mistellaneous	...	...	...	230	...	...	9,015	4,113	599	...	70	14,027
Refunds	10	1,439	5,157	10,193	641	28,832	771	1,808	59	780	6,093	55,782
TOTAL CHARGES IN INDIA ₹	7,25,370	16,04,990	8,65,965	96,33,881	15,06,169	71,34,790	84,79,376	37,56,241	10,55,937	49,95,305	65,37,102	4,62,95,126

Total India converted into £ at ₹15= £1 . . £3,086,342

CHARGES IN ENGLAND:

Passage to India of Assistant Superintendents on appointment, etc. . . . . £ 967

TOTAL POLICE CHARGES . £3,087,309

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1904.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	12,09,232	...	...	12,09,232
Cost of Work executed for Port and Local Funds and for Private Individuals	20,76,180	...	...	...	...	20,76,180
Hire of Vessels	12,85,957	...	...	...	...	12,85,957
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	2,40,291	9,605	3,272	...	...	2,53,168
Miscellaneous	...	729	...	...	...	729
Registration and other Fees:						
Fees realized at the Shipping Office	...	4,124	68,032	...	74,545	1,46,701
Examination Fees	...	3,310	3,150	...	...	6,460
Other Fees	...	...	30	...	...	30
Freight, Passage, and Tonnage	...	307	...	...	...	307
Miscellaneous:						
Deductions for Mess Money	...	...	12,764	...	...	12,764
Coast Light Dues	...	4,49,110	...	..	...	4,49,110
Survey Fees	...	9,561	36,323	...	...	45,884
Contribution	...	...	255	...	300	555
Other Items	39,667	11,245	15,919	17	422	67,270
TOTAL RECEIPTS IN INDIA ₹	36,42,095	4,87,991	13,48,977	17	75,267	55,54,347
Total India converted into £ at ₹15=£1 £						370,290
RECEIPTS IN ENGLAND: Sum received from the Admiralty for Torpedo Boat Defence Vessels £						21,000
TOTAL MARINE RECEIPTS £						391,290

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904.

	Salaries and Establishments.	Contingencies.	₹
IMPERIAL CHARGES:—INDIA, GENERAL.			
General Supervision and Accounts.	₹	₹	
Naval Commander-in-Chief, India Station	10,833	...	10,833
Director and Deputy Director of the Royal Indian Marine	86,262	6,098	
Examiner of Marine Accounts	62,959	1,832	
	1,49,221	8,830	1,58,051
Marine Survey Establishments.			
Superintendent, Scientific and other Officers	79,044	3,086	
Office Establishment	7,150	...	
	86,194	3,086	89,280
Miscellaneous Shore Establishments.			
Perim Light-house	3,444	4,215	
Miscellaneous	20,538	...	
	23,982	4,215	28,197
	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	12,776	17,160	
Constructor's Department	15,663	24,137	
Factory Branch	28,244	35,628	
Builder's Branch	13,796	24,848	
Store-Keeper's Department	26,892	42,753	
Cashier's Office	8,018	13,586	
Dockyard Dispensary	1,981	3,468	
Wages of Artificers and Labourers	2,47,635	6,34,074	
Miscellaneous	13,208	4,902	
	3,68,213	8,00,556	
	3,68,213	8,00,556	11,68,769

Gross Tonnage.	Indicated Horse-Power.			
		Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	63,554	
2,246	1,077	Troopship "Canning"	57,837	
1,524	2,202	Troopship "Dalhousie"	49,152	
1,125	2,157	"Mayo"	47,540	
903	1,277	Despatch Vessel "Lawrence"	38,824	
602	1,669	"Elphinstone"	30,907	
960	2,028	"Minto"	41,734	
5,434	9,366	"Hardinge"	1,04,111	
...	...	Contingencies	6,848	
				4,40,507
		Carried forward ₹		4,40,507 / 14,55,130

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	₹	₹
		Brought forward		14,55,130
		Salaries and Allowances, etc.—Brought forward		4,40,507
		Inland Steamers and Flats.		
117	90	Steamer "Comet"	16,745	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	25,078	
270	360	"Sladen," including Flats C and D	22,817	
172	316	"Bhamo"	15,864	
		Contingencies	1,511	
				82,015
		Marine Survey.		
515	650	Steam-cutter "Investigator"	27,969	
70	101	"Nancowry" (Marine Survey Boat Party)	5,504	
		Contingencies	447	
				33,920
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
90	275	"Miner II"	8,109	
15	30	"Tickler"		
		" " " Calcutta—		
94	221	"Panther"	7,321	
20	14	"Cobra"		
		" " " Karachi—		
15	25	"Sapper"	8,384	
93	347	"Muzbee"		
		" " " Rangoon—		
93	382	"Tamil"	7,717	
15	30	"Handy"		
		"Flat"		
		Vessels in Ordinary, Bombay	11,627	
		Hulk "Quangtung"	4,326	
		Flat "Ganges"	1,078	
		"Gemini" and "Koladyne"	3,000	
		Vessels employed on Military Service and Special Defences at—		
		Aden ₹ 4,249		
		Bomby " 7,612		
		Calcutta " 4,073		
		Karachi " 5,940		
		Rangoon " 6,782		
		Madras " 2,310		
			30,966	
		Contingencies	1,568	
				84,096
		Viceroy's Yacht Establishment.		
		"Maud" and "Lytton"	6,845	
		Contingencies	27	
				6,872
		Yard Craft Establishment.		
		Yard Craft, "Calcutta"	17,361	
		Ditto, "Bombay"	51,241	
				68,602
		General Duty and Leave Allowances	12,531	
		Contingencies	328	
				12,859
		Indian Allowance.		
		Allowance to R. I. M. Officers serving on the Floating Defences	919	
				919
		Shore Allowance.		
		Shore Allowances to R. I. M. Officers	7,172	7,172
		Total Salaries and Allowances, etc.		7,36,962
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	1,61,965	
		Allowances in lieu of Provisions	46,555	
		Purchase of water for Royal Indian Marine Vessels	37,445	
				2,45,965
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	2,47,369	
		Metals and Metal Articles	1,35,858	
		Coals and other Fuel	7,29,848	
		Hemp, Canvas, Rope, etc.	98,602	
		Paint materials, Oils, Tar, Tallow, etc.	2,96,240	
		Freight, Carriage, etc.	30,850	
			15,38,767	
				15,38,767
		Carried forward ₹		39,76,824

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*			
Brought forward		39,76,824	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		4,910	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	34,338		
Passage and Conveyance of Officers and Men	29,674		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	3,17,740		
Medical Stores	1,826		
Freight on Europe Stores	5,925		
Aden Boundary Commission	95,997		
Miscellaneous	19,636		
		5,05,136	
TOTAL CHARGES, INDIA, GENERAL			44,86,870

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and Men afloat	1,38,633	22,656	65,101	...	8,609	2,34,999	
Victualling of Officers and Men afloat	...	3,568	22,037	...	...	25,605	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	3,90,281	27,948	1,06,114	...	3,068	5,27,411	
Purchase and hire of Ships and Vessels	47,143	...	13,826	...	...	60,969	
Pilotage, Pilot Establishments, and Vessels	...	1,906	7,05,428	...	...	7,07,334	
Marine Establishments	73,850	...	89,417	16,203	22,573	2,02,043	
Miscellaneous Shore Establishments	44,152	...	...	...	...	44,152	
Subsidies to Steam-boat Companies	57,400	28,333	31,787	...	...	1,17,520	
Miscellaneous—							
Other Miscellaneous Charges	82,573	26½	33,529	...	1,713	1,18,077	
State Yacht Establishments	2,001	...	5,058	...	...	7,059	
Light-Houses and Light-Ships	1,45,834	...	...	...	...	1,45,834	
Refunds	3,975	...	564	...	...	4,539	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	9,85,842	84,673	10,72,861	16,203	35,963	21,95,542	21,95,542
TOTAL CHARGES IN INDIA						₹	66,82,412
Total India converted into £ at ₹15=£1						£	445,494

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,023		
Cost of alterations to Torpedo Boat Defence Vessels; and passage of officers and men of Defence Vessels	614		
Allowances of Marine Officers whilst under instruction	593		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	551		
		101,781	
Stores for India (including 97,793*l.* 15*s.* on account of the cost of the R. I. M. S. "Dufferin"):			
For Bengal: Coal	103		
Miscellaneous Stores	28,179		
For Bombay: Coal	10,820		
Miscellaneous Stores	140,299		
		179,401	
TOTAL CHARGES IN ENGLAND		£	281,182
TOTAL MARINE CHARGES		£	726,676

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1904—*continued.*

DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.
Salaries and Allowances of Officers and Men afloat.	₹	₹	₹	₹	₹	₹
Pilot Vessels.						
P. V. "Alice"	...	...	13,105	...	...	13,105
„ "Sarasvati"	...	...	10,556	...	...	10,556
„ "Fame"	...	...	12,618	...	...	12,618
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	6,591	...	...	...	...	6,591
B. G. S. "George"	1,637	...	...	...	...	1,637
Schooner "Victoria"	860	...	...	...	...	860
„ "Pearl"	496	...	...	...	...	496
Steamer "Brahmakund"	...	16,843	...	...	...	16,843
„ "Guide"	...	...	27,742	...	...	27,742
Yacht "Sonamukhi"	...	2,289	...	...	...	2,289
Steam Launch "Enchantress"	...	...	1,080	...	...	1,080
„ „ "Kestrel"	...	2,903	...	...	...	2,903
„ „ "Osprey"	...	621	...	...	...	621
Flat "Mooltan"	} ...	...	...	...	8,609	8,609
Steamer "Jhelum"						
Steam Launch Establishment and Contingencies	1,29,049	...	...	...	...	1,29,049
Total Salaries, etc. ₹	1,38,633	22,656	65,101	...	8,609	2,34,999
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	83,835	...	...	83,835
Volunteers' and Leadsmen's Allowances	...	...	17,036	...	...	17,036
Pilotage Allowance, Free List	} ...	1,906	{ 4,98,827	} ...	...	5,88,027
Pilotage Allowance, Licensed List			87,294			
Surgeon at the Sandheads	...	...	3,021	...	...	3,021
Mess, Passage and Miscellaneous	...	...	15,415	...	...	15,415
Total Pilotage, etc. ₹	...	1,906	7,05,428	...	...	7,07,334
Marine Establishments.						
Port Officer's Department	71,299	...	34,938	...	...	1,06,237
Agent for Government Consignments	...	...	...	3,825	...	3,825
Shipping Office	...	...	26,875	...	22,078	48,953
Marine Court	1,528	...	425	...	495	2,448
Survey of Steam Vessels	1,023	...	27,179	...	...	28,202
Establishment and Miscellaneous	...	...	...	12,378	...	12,378
Total Marine Establishments ₹	73,850	...	89,417	16,203	22,573	2,02,043
Miscellaneous Shore Establishments.						
Salaries of Officers	8,620	...	...	...	...	8,620
Staff and Shore Allowances to Officers	7,083	...	...	...	...	7,083
Establishments and Contingencies	28,449	...	...	...	...	28,449
Total Miscellaneous Shore Establishments ₹	44,152	...	...	...	...	44,152
Other Miscellaneous Charges.						
Shipping Fees and Sundries	768	...	1,168	...	...	1,936
Harbour Master's Fees for Sea-going and Inland Vessels	808	...	1,475	...	...	2,283
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,286	...	...	14,286
Contribution to Port Funds	32,827	...	7,500	...	...	40,327
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the nation of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,710	1,710
Life Boat Establishment at Goalundo	...	...	636	...	...	636
Coal Depôt and other Establishments	1,488	...	1,020	...	...	2,508
Clearance of Irrawaddy-Chindwin River	29,415	...	...	...	...	29,415
Miscellaneous	17,267	262	7,144	...	3	24,676
Total Other Miscellaneous Charges	82,573	262	33,529	...	1,713	1,18,077

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1904

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
FEES FROM SCHOOLS AND COLLEGES	17,541	24,917	55,598	57,995	67,250	6,86,310	3,24,790	1,37,381	2,856	4,59,526	3,67,083	22,01,247
CONTRIBUTIONS	5,880	17,451	...	...	...	22,546	92,885	10,989	792	5,753	17,990	1,74,286
INCOME FROM ENDOWMENTS	...	...	...	...	...	4,099	1,255	...	...	254	...	5,608
MISCELLANEOUS:												
Reformatory Schools Manufactures	...	5,155	...	1,483	...	12,758	1,082	...	...	4,124	2,609	27,211
Sale-proceeds of Books	22	10	17,852	...	22	171	49,319	147	...	...	1,17,563	1,85,106
Examination Fees	3,001	869	...	213	382	34,886	27,155	390	10	11,317	2,944	81,167
Other Receipts	253	6,128	1,773	1,566	519	28,990	27,079	4,482	191	25,839	22,094	1,18,914
TOTAL RECEIPTS ₹	26,697	54,530	75,223	61,257	68,173	7,89,760	5,23,565	1,53,389	3,849	5,06,813	5,30,283	27,93,539
Total India converted into £ at ₹15=£1 . £												186,236

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:												
Salary (a) Establishment and Contingencies	28,117	19,125	7,350	22,584	18,281	46,711	36,631	22,312	...	39,056	33,586	2,73,753
INSPECTION:	15,433	13,298	4,866	28,607	12,102	42,859	18,821	44,401	...	24,392	15,660	2,20,439
Salary (a) Establishment and Contingencies	4,855	58,078	19,627	1,18,726	23,940	3,84,297	1,89,503	1,15,339	10,135	1,82,749	1,48,037	12,55,286
	4,503	35,575	16,342	61,657	24,706	3,23,771	1,41,785	79,430	8,516	2,42,878	1,10,983	10,50,146
UNIVERSITY	...	...	...	...	...	...	..	82,240	...	...	...	82,240
GOVT. COLLEGES—GENERAL	80,145	36,695	...	...	18,519	5,48,985	1,62,733	73,847	..	1,99,058	1,57,101	12,77,083
GOVT. COLLEGES—PROFESSIONAL	...	...	...	...	...	2,71,042	2,07,621	...	...	2,16,008	1,16,798	8,11,469
GOVT. SCHOOLS—GENERAL:												
Secondary	20,263	96,726	77,547	1,20,073	1,00,753	7,56,722	5,82,244	1,80,724	12,922	2,72,328	3,50,508	25,70,810
Primary	23,463	3,61,748	1,21,226	1,462	8,510	59,937	8,23,076	3,44,993	31,206	6,27,308	14,39,294	38,42,223
Contribution to Schools	...	27,024	79,785	71,012	...	...	...	85,919	4,744	2,864	3,31,251	6,02,599
GOVT. SCHOOLS—SPECIAL:												
Training Schools	3,132	59,661	7,656	46,362	16,066	1,39,706	85,374	84,972	...	1,52,917	1,14,044	7,09,890
Technical Schools	...	11,576	2,779	41,251	1,836	1,51,595	10,309	35,110	...	1,22,907	75,001	4,52,364
Reformatory Schools	...	17,765	...	19,091	...	68,742	22,909	7,665	...	25,444	27,653	1,89,269
Other Schools	...	...	...	...	...	15,502	...	...	...	18,417	...	33,919
GRANTS-IN-AID:												
Grants-in-aid	83,014	1,21,242	3,119	2,68,895	3,18,119	18,52,008	839	4,52,621	14,022	5,21,697	2,28,373	38,63,949
Payments by Results	...	555	9,493	2,85,288	1,981	1,82,178	5,22,981	...	...	7,24,345	3,09,766	20,36,587
SCHOLARSHIPS	5,839	27,490	9,508	29,589	33,823	2,27,836	70,742	80,964	5,592	50,494	91,364	6,33,241
MISCELLANEOUS:												
Government Book Depôt	...	56	20,291	...	...	...	50,036	...	...	11	1,13,593	1,83,987
Grants for Encouragement of Literature	2,400	633	...	...	200	16,653	...	1,424	...	...	1,988	23,298
Miscellaneous	7,753	3,188	144	(b)54,091	14,335	1,65,599	28,769	26,369	1,886	19,615	...	3,21,749
REFUNDS	1,507	999	14	7,640	70	7,275	1,874	32	...	3,014	484	22,909
TOTAL CHARGES IN INDIA ₹	2,80,424	8,91,434	3,79,747	11,76,328	5,93,241	52,61,418	29,56,247	17,18,362	89,023	34,45,502	36,65,484	2,04,57,210
Total India converted into £ at ₹15=£1 . £												1,363,814

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, etc.	686	
Scholarships to enable Natives of India to pursue their education in England	1,419	
Deputation Allowance of Officers while studying educational methods in England, etc.	1,603	
		3,708
TOTAL CHARGES UNDER EDUCATION .	£	1,367,52

(a) Including Exchange Compensation Allowance.
(b) Including ₹32,450 on account of Contribution paid to the Educational Syndicate.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Stipend of the Bishop .	45,977	(a)9,293	...	10,171	...	...	...	...	...	15,517	(a)20,051	1,01,009
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a) .	75,988	40,960	4,250	58,550	14,301	1,35,483	1,83,419	1,64,020	28,294	1,91,946	2,23,419	11,20,630
Other allowances to Chaplains, etc. . . .	6,027	366	...	600	...	8,061	4,022	4,324	839	12,313	9,852	46,404
Establishments . . .	6,353	2,260	276	4,056	385	9,338	8,288	6,633	1,301	13,175	12,383	64,448
Other Charges . . .	17,947	9,352	1,876	17,048	3,155	16,454	24,507	16,757	6,380	24,358	28,613	1,66,447
Church of Scotland: (b)												
Pay of Chaplains and Registrars, including allowance (a) . . .	3,445	...	...	...	...	13,535	12,863	...	...	24,092	18,768	72,703
Establishments . . .	447	...	...	...	...	2,670	682	60	...	1,359	1,192	6,410
Other Charges . . .	337	...	...	...	...	914	944	...	...	1,022	2,313	5,530
Church of Rome:												
Allowances to Bishops and Priests, etc.(b) . .	700	...	...	3,870	...	6,788	3,411	6,910	...	6,600	16,419	44,698
Other Charges . . .	...	...	...	...	...	213	...	...	133	...	281	627
Charges for Cemeteries . .	3,912	2,149	740	6,541	1,103	7,370	8,112	5,459	1,295	11,743	9,256	57,680
Payments to Officers of other Provinces . . .	...	...	...	...	...	...	...	...	...	...	5,483	5,483
TOTAL CHARGES IN INDIA(b) ₹	1,61,133	64,380	7,142	1,00,836	18,944	2,00,826	2,46,248	2,04,163	38,242	3,02,125	3,48,030	16,92,069
Total India converted into £ at ₹15=£1 . £												112,805
CHARGES IN ENGLAND:												
Passage and outfit allowance of the Bishop of Bombay, and passage to India of Chaplains on appointment . . . . . £												936
TOTAL ECCLESIASTICAL CHARGES (b) . £												113,741

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 298.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1904.

RECEIPTS.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	72	..	2,524	56,416	352	16,233	...	24,969	1,01,218	2,01,784
Hospital Receipts	...	...	...	17,719	...	1,06,552	934	3,368	633	27,700	1,74,588	3,31,494
Lunatic Asylum Receipts	...	5,471	...	21,674	2,559	17,175	11,667	4,173	...	21,113	20,252	1,04,084
Sale of Medical Stores	...	...	...	3,178	2,140	25	262	280	...	3,173	632	9,690
Income from Endowments	...	...		...	...	199	7,352	...	...	3,751	...	11,302
Contributions	15,548	17,789	241	5,455	2,712	99,761	2,29,434	47,930	6,379	67,845	39,821	5,32,915
Miscellaneous	212	508	1,990	3,981	29	16,162	14,130	10,999	483	34,129	3,138	85,761
TOTAL RECEIPTS IN INDIA . ₹	15,760	23,768	2,303	52,007	9,964	2,96,290	2,64,131	82,983	7,495	1,82,680	3,39,649	12,77,030
Total India converted into £ at ₹15=£1 . £												85,135
RECEIPTS IN ENGLAND:												
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £												1,351
TOTAL MEDICAL RECEIPTS . £												86,486

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1904.

CHARGES.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	1,21,347	2,20,323	76,691	3,37,942	1,52,125	7,26,219	4,77,496	3,35,082	61,763	5,21,448	3,67,318	33,97,754
Hospitals and Dispensaries	1,39,452	1,88,566	54,460	4,10,756	1,94,078	9,31,525	6,16,150	3,85,528	31,042	11,68,408	8,32,249	49,52,214
Sanitation and Vaccination	66,257	21,838	34,154	95,161	39,836	2,15,842	2,02,887	1,25,472	10,909	8,60,169	4,11,177	20,83,702
Grants for Medical purposes—												
Charges on account of Bubonic Plague	73,278	58,800	15,562	1,00,037	13,604	77,178	1,96,753	4,34,708	3,944	5,59,158	2,01,155	17,34,177
Other Charges	34,010	1,189	9,751	26,017	10,585	26,922	17,025	15,400	70	19,416	6,274	1,66,659
Medical Schools and Colleges	...	...	4,300	2,772	22,332	4,02,960	35,731	1,29,074	519	2,17,274	1,97,224	10,12,186
Lunatic Asylum	7,797	20,955	...	54,776	15,708	1,22,450	97,269	59,528	1,490	89,172	1,31,693	6,00,838
Special Hospital	...	...	...	...	...	10,657	...	9,840	...	...	...	20,497
Chemical Examiner's Department	...	...	...	7,583	...	48,102	28,976	2,132	...	31,343	40,166	1,58,302
Refunds	...	118	...	121	...	1,142	609	295	57	1,099	6,361	9,802
CHARGES IN INDIA ₹	4,42,141	5,11,789	1,94,918	10,35,165	4,48,268	25,62,997	10,72,896	14,97,059	1,09,791	34,67,487	21,93,617	1,41,36,131
Total India converted into £ at ₹15=£1 . £												1942,409
CHARGES IN ENGLAND:											£	
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum . .											3,684	
Pay, Passage, etc., of Medical Officers and Lady Nurses in connection with the Plague, etc.											2,203	
												5,887
TOTAL MEDICAL CHARGES . £												948,296

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1904.

IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
POLITICAL AGENTS:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	12,49,807	30,400	1,95,468	66,147	12,750	11,075	1,82,097	1,20,996	54,236	5,42,970	24,65,946
Establishments and Contingent Charges	10,06,302	11,169	1,75,470	84,279	6,456	4,383	1,12,694	1,57,560	28,385	5,31,881	21,18,579
Less—Contribution for Salaries, Establishments, etc.	*1,21,984*	...	...	...	...	...	...	...	*2,193*	*3,17,954*	*4,42,131*
CHARGES ON NORTH-WEST FRONTIER:											
Perso-Afghan Frontier, Khorassan	1,37,377	...	...	...	...	...	...	...	...	...	1,37,377
Perso-Beluch Frontier, Seistan	70,479	...	...	...	...	...	...	...	...	...	70,479
Charges on account of Khyber Tribes	...	...	...	...	...	...	...	97,845	...	...	97,845
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	107	2,86,564	...	...	2,86,671
Payments for guarding Hill Passes	...	...	...	...	...	...	9,712	8,968	...	...	18,680
Chitral Frontier Charges	...	...	...	...	...	...	...	3,51,658	...	...	3,51,658
Charges for Bhittani Service	...	...	...	...	...	...	...	12,204	...	...	12,204
Turbati Haidari Consulate	54,289	...	...	...	...	...	...	...	...	...	54,289
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,84,575	...	...	...	...	...	...	...	...	...	5,84,575
Zhob Levy Charges	2,80,902	...	...	...	...	...	...	...	...	...	2,80,902
POLITICAL SUBSIDIES:											
Subsidy to the Amir of Afghanistan	3,78,278	...	...	...	...	...	...	...	...	...	3,78,278
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	...	...	...	...	...	...	7,000	12,000	...	...	19,000
ENTERTAINMENT OF ENVOYS AND CHIEFS	47,421	...	1,268	5,618	1,429	...	6,021	1,10,135	...	23,752	1,95,644
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	58,279	2,000	4,220	1,732	10,800	...	15,347	15,056	...	89,850	1,97,284
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	62,814	...	...	...	...	62,814
Ayub Khan	...	...	...	...	...	...	2,43,004	...	...	...	2,43,004
Kabul Refugees and State Prisoners	12,486	...	...	...	...	22,444	1,08,933	33,948	...	34,275	2,12,086
Chitral Prisoners	...	...	...	...	...	...	...	...	10,970	...	10,970
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	60,012	60,012
Burmese Refugees and State Prisoners	6,540	...	...	...	...	4,800	...	...	...	...	11,340
Allowance to Sardur Abdur Rahaman and his followers	...	...	...	...	...	...	67,732	...	...	...	67,732
Other Refugees and State Prisoners	...	...	798	...	5,237	6,675	...	...	3,314	...	16,024

SPECIAL POLITICAL EXPENDITURE—											
Chinese Frontier Delimitation Commission	...	...	2,699	...	...	...	...	...	...	...	2,699
Kurram Mission	...	...	...	...	...	...	...	90,537	...	...	90,537
Tibet Mission	1,34,069	...	...	...	...	...	...	...	..	...	1,34,069
Kurram Militia	...	...	...	...	...	...	50	2,94,850	...	...	2,94,900
Perso-Afghan Boundary Commission, Herat Mission	27,870	...	...	...	...	...	...	...	...	...	27,870
Blockade against the Mahsud Waziris	...	...	...	...	...	...	...	—180	...	...	—180
Waziristan Militia	...	...	...	...	...	...	62	6,13,611	...	...	6,13,673
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	1,36,990	1,36,990
Coronation Charges, London	1,621	...	...	...	...	...	...	...	...	...	1,621
Seistan Arbitration Commission	7,46,324	...	...	...	...	...	...	...	...	...	7,46,324
Special Mission of Mr. Donald as Joint British Afghan Commissioner	...	...	...	...	...	...	...	50,806	...	...	50,806
Mohmand Boundary Commission	...	...	...	...	...	...	...	27,924	...	...	27,924
Other charges	3,333	...	...	...	1,640	...	...	...	...	...	4,973
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,72,347	...	...	...	...	...	...	...	...	...	2,72,347
MISCELLANEOUS—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	7,895	...	...	...	...	...	...	...	...	...	7,895
Allowance to Mohmand Tribes	...	...	...	...	...	...	...	11,924	...	...	11,924
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	336	...	107	...	...	...	65	...	...	...	508
Demarcation of Boundary and Trans-Frontier Surveys	225	...	41	891	27	1,012	28	..	891	5,265	8,380
Merwara Battalion	1,71,680	...	...	...	...	...	...	...	...	...	1,71,680
Purchase and Repair of Insignia of the Order of Indian Empire	1	...	...	...	...	...	...	...	...	...	1
Rewards to Native Chiefs for Political Services	...	...	899	...	...	...	3,875	7,135	...	.	11,909
Rewards for Intelligence and Assistance	...	...	1,759	...	...	...	101	4,467	...	15	6,402
Rents, Rates, and Taxes	...	...	11,459	...	...	...	...	...	...	...	11,459
Imperial Cadet Corps	80,075	...	...	...	...	...	...	..	...	...	80,075
Deputation of Mahomedan gentlemen to Kabul	574	...	...	...	...	...	...	...	...	...	574
Compensation for enhanced duties levied upon new Persian Tariff	15,716	...	...	...	...	...	...	...	...	...	15,716
Sundry Charges	—13,159	1,088	7,296	1,992	8,453	1,777	6,813	19,175	...	...	33,435
TOTAL											
TOTAL CHARGES IN INDIA . R	54,00,058	44,657	4,01,484	1,60,659	46,792	1,14,980	7,63,701	23,27,183	95,603	11,07,056	1,04,62,173
Total India converted into £ at R15=£1 . £											697,478
CHARGES IN ENGLAND—											
Contribution towards the Mission to the Court of Persia and Minor Consulates										4,106	
Pay and expenses of Officers employed in connection with the delimitation of the Aden frontier										477	
Moiety of payments in connection with explorations in Western China										139	
Miscellaneous expenditure										216	
										4,938	
Stores for India; Presentation Articles										154	
TOTAL CHARGES IN ENGLAND . £											5,092
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. £											702,570

(a) Includes Exchange Compensation Allo wance.

No. 42A.--ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	10,765	...	2,145	285	1,377	8,418	6,419	...	2,183	17,603	49,195
Botanical and other Public Garden Receipts	126	11,805	1	...	...	3,150	60,865	60,664	2,297	6,808	3,391	1,49,107
Cinchona Plantation Receipts	...	...	...	...	...	1,90,930	...	...	...	2,42,167	...	4,33,097
Receipts on account of Public Exhibitions and Fairs	44,130	5,741	614	...	...	8,077	45,492	61,941	...	...	4,993	1,70,988
Veterinary and Stallion Receipts	61,215	4,331	1,484	...	...	22,979	6,076	7,260	39	2,541	20,048	1,25,973
Fees, etc., levied under Inland Labour Transport Act of 1882	...	9,088	...	...	61,062	17,670	198	...	...	1,110	...	89,128
Examination Fees	1,008	93	15	1,589	...	5,262	70	620	...	1,60,993	10,370	1,80,020
Emigration Fees	...	...	...	...	...	29,285	...	...	...	11,871	...	41,156
Sale of Stores and Materials	75,218	...	...	...	...	...	...	...	...	...	...	75,218
Miscellaneous	11,130	23	200	89	...	1	3,051	5,193	68	3,27,890	28	3,47,673
TOTAL RECEIPTS IN INDIA . ₹	1,92,827	41,846	2,314	3,823	61,347	2,78,731	1,24,170	1,42,097	2,404	7,55,563	56,433	16,61,555
Total India converted into £ at ₹15=£1											£	110,770
RECEIPTS IN ENGLAND:												
Sale-proceeds of books, maps, etc.											£	725
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS											£	111,495

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.
Scientific.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Survey of India (as per details in Account No. 42C., page 102)	15,44,899	...	...	...	...	...	...	...	...	...	...	15,44,899
Botanical Survey	2,943	...	...	500	500	...	...	...	...	23,144	...	27,087
Geological Survey:												
₹ Superintending Officers (*a*) 1,27,989; Establishment 21,404; General Charges (including Library, Museum, etc.) 60,371	2,09,764	...		...	...	..	...	...	...	...	...	2,09,764
Inspector of Mines	74,918	...	...	...	...	2,781	...	...	...	...	...	77,699
Exploration of Petroleum, Coal, and Minerals	...	...		...	...	...	...	...	...	24	...	24
Meteorological Department	4,25,536	...	1,506	...	...	...	...	...	...	...	...	4,27,042
Archæological Department	2,96,499	..	...	14,850	...	...	...	...	...	40,083	...	3,51,432
Reporter of Economic Products	32,148	...	...	...	...	...	...	...	...	...	...	32,148
Museums	6,11,119	3,046	...	4,069	...	210	15,250	5,014	...	38,218	9,163	6,86,089
Imperial Institute	5,372	64	...	...	32	140	134	...	...	10	...	5,752
Observatories	...	...	...	...	...	...	...	...	...	...	10,238	10,238
Donations to Scientific Societies	7,464	...	...	...	4,000	8,000	...	...	...	3,173	5,800	28,437
Ethnographical Survey	7,031	3,198	...	2,512	3,346	...	3,200	4,984	...	3,274	1,794	29,339
Bacteriology	82,788	...	...	...	...	8,470	...	...	...	23,954	...	1,15,212
Board of Scientific advice	2,344	...	...	...	...	...	...	...	...	...	...	2,344
Agricultural.												
Experimental Cultivation	1,69,029	55,484	25	11,407	6,779	1,05,876	51,987	18,543	78	27,292	64,324	5,10,824
Chinchona Plantations	...	...	...	...	...	2,14,469	...	...	...	2,29,321	...	4,43,790
Public Exhibitions and Fairs	77,018	3,811	102	6,946	292	18,978	35,493	27,667	1,000	15,102	10,115	1,96,524
Veterinary and Stallion Charges	2,57,872	30,120	16,678	1,21,310	10,167	1,31,548	81,316	1,77,953	9,467	43,320	1,38,390	10,18,147
Botanical and other Public Gardens	1,01,684	38,925	2	7,200	...	1,49,401	1,50,344	99,218	5,058	32,372	16,448	6,00,652
Labour and Emigration.												
Emigration	7,657	44	...	...	...	20,740	1,643	113	.	14,606	— 273	44 530
Inland Labour Transport	...	14,509	...	...	63,308	11,741	55	...	...	209	...	89,822
Colonization and Immigration	...		...	513	...		...	...	...	...	...	513
Inspector of Factories	...	5,840	8,592	6,324	617	26,471	6,785	5,708	...	6,328	21,459	88,124
Statistics.												
Director General of Statistics	91,899	...	...	...	...	...	...	...	...	...	...	91,899
Census	41,492	15	...	437	...	1,132	—5	—344	—11	1,449	14,818	58,983
Gazetteer and Statistical Memoirs	1,84,437	25,858	164	24,481	8,152	47,870	36,064	57,269	...	37,788	23,503	4,45,586
Registration of Railway Traffic	...	1,119	420	400	489	8,582	5,918	4,635	...	6,900	20,164	48,618
Registration of River-borne Traffic	...	...	...	...	3,682	4,918	1,548	...	...	...	...	10,148
Provincial Statistics	2,249	10,850	4,611	22,934	1,233	18,289	14,933	4,996	4,183	15,381	4,433	1,04,092
Miscellaneous.												
Imperial Library	44,550	..	...	....	...	...	...	...	...	...	...	44,550
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	6,200	950	127	...	184	3,000	10,461
Examinations	43,183	...	128	855	...	3,317	810	507	...	...	1,870	50,670
Inspector of Explosives	45,080	...	...	...	...	...	...	...	...	1,34,008	...	1,79,088
Miscellaneous	891	731	...	2,354	...	...	3,918	412	...	1,36,751	...	1 45,057
Refunds	81	6	...	16	11	·657	115	154	6	404	1,020	2,470
				...								
TOTAL CHARGES IN INDIA . ₹	43,69,947	1,93,620	32,228	2,27,108	1 02,599	7,8),790	4.10,458	4,06,956	19,781	8,33,295	3,46,272	77,32,054
						₹ 65,52,487						
Charges converted into £ at ₹15=£1 . .						£ 436,832				55,553	23,085	515,470
CHARGES IN ENGLAND: Stores for India										...	...	23,365
Other Charges.												
Objects of a literary, scientific or antiquarian character											2,160	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"											621	
Expenses attending the preparation of the "Fauna Indica"											639	
Expenses in connection with the publication of the "Flora of Bombay"											269	
Contingent expenses of the India Museum Collection at Kew											268	
Preparation of Tide Tables for Indian Ports											1,140	
Expenses incurred in connection with the Indian Section of the Imperial Institute											1,635	
Remuneration to Officers and others specially employed, and miscellaneous expenditure											4,427	
												11,159
TOTAL CHARGES IN ENGLAND												34.524
TOTAL CHARGES UNDER SCIENTIFIC AND OTHRR MINOR DEPARTMENTS . £												549,994

(*a*) Including Exchange Compensation Allowance.
(*b*) Total charges in India for the Bengal Presidency.

134370

No. 42C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

		₹
INDIA, GENERAL.		
Scientific.		
SURVEY OF INDIA:		
Controlling and Administrative Staff		1,88,189
Head-Quarters Offices:		
Office Establishment and Drawing Branch		1,38,621
Lithographic and Photographic Establishments		1,18,493
Extra Departmental Mapping		292
Engraving Establishment		59,088
Trigonometrical Office Establishment		95,809
N.-W. Frontier Drawing Office Establishment		22,906
Miscellaneous Contingent Charges		73,424
Mathematical Instrument Factory (including cost of Instruments purchased in India)		46,570
Survey Parties:		
Charges of Working Parties		15,01,151
Miscellaneous Charges		92,292
		23,36,829
	₹	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42	*3,88,939*	
„ „ to Forest Account, Account No. 25, page 55	*73,170*	
„ „ for cost of Instruments and Maps supplied to other Public Departments	*3,27,263*	
„ Charged to Advances for Survey Expenses recoverable from private parties	*2,558*	
		7,91,930
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT NO. 42B	₹	15,44,899
Total converted into £ at R15 = £1	£	102,993

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section E.—Miscellaneous.

Revenue £693,977—Expenditure £4,349,645.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Account of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Territorial and Political Pensions .	43	Expenditure	112	...	...	257,469
Civil Furlough . .	44	Expenditure	112	...	...	238,588
Superannuation . .	45A	Receipts	113	...	199,159	...
„ . .	45B	Expenditure	114	...	...	2,856,159
Stationery and Printing	46A	Receipts	115	...	71,357	...
„ .	46B	Expenditure	115	...	...	549,664
„ .	46C	Details of Charges under Printing Estabts.	116	215,261	...	...
„ .	46D	Statement showing the value of Stationery Stores supplied to the various Departments.	117	159,293	...	...
„ .	46E	Statement showing the value of Printing Work, etc., supplied to the various Departments.	118	316,305	...	...
Exchange . .	47	Receipts	119	...	58,429	...
Miscellaneous . .	48A	Receipts	120	...	365,032	...
„ . .	48B	Expenditure	121	...	...	447,765
			Total .		693,977	4,349,645

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1904.

INDIA, GENERAL.	₹	₹	₹
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding ₹5,000 per annum	5,500		
Not exceeding ₹5,000 per annum	5,400		
		10,900	
Banpur Family.			
Not exceeding ₹5,000 per annum		3,600	
Jeitpur Family.			
Not exceeding ₹5,000 per annum:			
Dependants of Maharajah Anupgir		4,287	
Kharun Chiefs.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		3,500	
Mysore Family.			
Not exceeding ₹5,000 per annum		88	
Oudh Family.			
Not exceeding ₹5,000 per annum		1,552	
Afghan Refugee.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		6,000	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bhonsla Family	144		
Bolia Family	3,951		
Jhansi Family	2,400		
Family of the late Pindara Chiefs	663		
Carnatic Stipendiaries	12,691		
Family of Rao Khosal Sing of Hirapur	1,455		
Kurnool Family	1,741		
Shahgurh Family	180		
Udayagiri Family	153		
Tokeker Family	115		
Nagpur Pensions	984		
Musulipatum Family	885		
Miscellaneous	41,373		
Mahratta Salianadars	27,226	93,961	
		1,23,888	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Bundelkhand Gosain Family	16,572		
Toria Kalpahar Family	3,379		
Allowances for the maintenance of religious establishments in Coorg	12,931		
Miscellaneous	1,625	34,507	
TOTAL INDIA GENERAL			1,58,395
Carried forward			1,58,395

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
Brought forward			1,58,395
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		54,167	
Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Luchman Rao	13,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,000		
	79,000		
Not exceeding ₹5,000 per annum	10,450	89,450	
Relatives of the Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Ahilojee Ahir Rao	7,500		
Not exceeding ₹5,000 per annum	26,647		
		34,147	
Servants and Dependants of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		25,987	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		240	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bijragogarh Family	3,030		
Gond Raja of Chanda	3,520		
Pensions from the 2½ lakhs Fund of Saugor	6,622		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,576		
Satara Pensions	4,875	22,623	
TOTAL CENTRAL PROVINCES			2,26,614
BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Not exceeding ₹5,000 per annum		1,586	
Mahratta Salianadars		24,702	
Relatives of the Bhonsla Family.			
Not exceeding ₹5,000 per annum:			
Bijju Bai	120		
Bhonsla Family	74		
Sadasheo Rao Palker	300	494	
		26,782	
Charitable Allowances.			
Not exceeding ₹5,000 per annum		1,213	
TOTAL BERAR			27,995
Carried forward			4,13,004

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

		₹	₹
Brought forward		...	4,13,004
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	72,208		
Shan and other Chiefs	4,311		
Officials of the late Burmese Government	25,450		
Delhi Family	7,833		
Refugee Princes	4,268		
Talifoo Refugee Princes	3,600		
		1,17,670	
TOTAL BURMA			1,26,670
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	2,560		
Raja Purandar Sing's Family	15		
„ Chandra Kanta Sing's Family	210		
Other Pensions	4,396		
		7,181	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		121	
TOTAL ASSAM			7,302
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	(a) 2,30,000		
Nazrut Ali and Ali Mirza	17,500		
Nawab Syud Mahomed Zynalabdeen Khan Bahadoor	442		
Syud Asad Ali Mirza	15,000		
„ Hosain Ali Mirza	37,000		
„ Mozaffer Ali	10,112		
„ Furshad Mirza	5,000		
„ Wahid Ali Mirza	10,000		
„ Nazir Ali Mirza	10,000		
„ Khakan Mirza	10,000		
Shamsi Jehan Begum Sahiba	99,821		
Syed Mahomed Fyzally Khan and others	28,350		
„ Abdul Hossain Ali	22,820		
	4,96,045		
Not exceeding ₹5,000 per annum	1,26,885		
		6,22,930	
Oudh Family.			
Exceeding ₹5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
„ Asman Jah Mirza Bahadoor	13,800		
„ Jam Jah Ali Khan Ahmed Mirza	10,200		
„ Mohamed Jalal Mirza Bahadoor	6,000		
„ Mahomed Ijaz Hossain Mirza Bahadoor	355		
Carried forward	78,355	6,22,930	5,46,976

(a) Including grant of repairs of Nizamut Buildings.

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	£	₹	₹
Brought forward	78,355	6,22,930	5,46,976
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding ₹5,000 per annum:			
Prince Mohamed Ibrahim Ali	6,000		
„ Kaziris Hossein Fajil Moolook Mirza Bahadoor	6,000		
„ Kam Buksh Hossein Mirza Bahadoor	6,000		
„ Mohamed Abdul Ali Mirza Darojah	6,000		
„ Sultan Mirza Mahomed Reza Ali Bahadoor	6,000		
„ Dilwar Jah Mirza Bahadoor	6,000		
„ Mohamed Asghar Humayun Jah Mirza Bahadoor	6,000		
„ Hossein Bakar Kamayab Mirza	6,000		
„ Mohamed Kaziris Hossein Khursuid Mirza Bahadoor	6,000		
„ Mahomed Askari Buland Jah	6,000		
„ Mahomed Afsarul Moolook Mirza Bahadoor	6,000		
„ Mahomed Babar Mirza	6,000		
„ Kesra Bukht	6,000		
	1,56,355		
Not exceeding ₹5,000 per annum	1,03,832		
		2,60,187	
Khurda Family.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		27,733	
Chitpore Family.			
Not exceeding ₹5,000 per annum		8,113	
Maharajah Shitul Roy's Family.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		16,998	
Mysore Family.			
Exceeding ₹5,000 per annum:			
Fatiah Allowance	6,500		
Not exceeding ₹5,000 per annum	19,620		
		26,120	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	8,887		
Purneah Family	3,755		
Bissenpore Raj Family	1,532		
Ungul Pensions	1,418		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan	660		
Nawab Mooneeodwallah's Family	750		
Banki Pensions	69		
Heirs of Shaib Bux Bibee	600		
Porahat Raj Family	110		
Family of Moulana Mohamed Asiff	124		
Family of Rajah Runjeet Sing	55		
Raja Raj Bulluv's Family	23		
Miscellaneous	14,969		
		34,392	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		9,96,473	
Unnc-chutter charges paid in Cuttack and Balasore		6,125	
TOTAL BENGAL			10,02,598
Carried forward			15,49,574

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	₹	₹
Brought forward .		15,49,574
UNITED PROVINCES OF AGRA AND OUDH.		
TERRITORIAL AND POLITICAL PENSIONS.		
Ex-Royal Family of Oudh.		
Exceeding ₹5,000 per annum:		
Mirza-Solaiman Qadr	12,000	
Badshah Bahu Begum	9,000	
Ummat-uz-Zohra Begum, (daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.)	197	
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur . .	6,000	
	27,197	
Not exceeding ₹5,000 per annum	1,61,870	
		1,89,067
Ex-Royal Family of Delhi.		
Not exceeding ₹5,000 per annum		45,697
Maharajah of Benares.		
Exceeding ₹5,000 per annum:		
Maharaja Prabhu Narain Singh Bahadur		1,00,000
Punjab State Pensioners.		
Exceeding ₹5,000 per annum:		
Shahzada Basdeo Singh	7,600	
Rani Dokhni	1,157	
		8,757
Other Pensions.		
Exceeding ₹5,000 per annum:		
Rani Ram Nandan Koar, Agra	12,000	
Sayed Ahmad Shah of Meerut	11,000	
Sayed Husain Shah, Bulandshahr	3,200	
Ganga Bai, Benares	8,400	
Raja Narpat Singh, Fatehpur	7,307	
Limbin Mintha	9,960	
Sayed Dost Muhamad Khan, Bulandshahr	5,393	
	57,260	
Not exceeding ₹5,000 per annum:		
Family of Tafazzul Hosain Khan	18,147	
,, ex-Nawab of Farukabad	7,891	
,, late ex-Raja of Coorg	2,930	
,, late Nawab of Jhajjar	10,727	
,, late Raja of Jhansi	1,628	
,, late Rahmut-ulla Khan of Bareilly	2,275	
,, Shah Jalil and Shah Sultan of Bareilly . . .	2,091	
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia .	1,532	
,, Nawab-Suja-ud-daula	789	
,, late ex-Nawab of Banda	1,200	
,, Khair-andesh Khan of Bareilly	1,237	
Carried forward . {	50,447 / 57,260	3,43,521	15,49,574

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
Brought forward	57,260 / 50,447	3,43,521	15,49,574
UNITED PROVINCES OF AGRA AND QUDH—*continued.*			
Not exceeding ₹5,000 per annum—continued.			
Other Pensions—*continued.*			
Family of late Nawab Kasim Ali Khan of Benares	246		
„ Saiyed Baqar Ali Khan	21		
„ late Husain Ali Khan	168		
„ Moulvi-Zia-Ulla Khan of Bareilly	2,318		
Moradabad Minhadars	2,838		
Commutations of Pensions	5,903		
Miscellaneous	23,518		
	85,459		
Bahu Begum's Zamanat Wasika.		1,42,719	
Exceeding ₹5,000 per annum:			
Baker Ali Khan	6,168		
Not exceeding ₹5,000 per annum	91,124		
Bahu Begum's Amanat Wasika.		97,292	
Exceeding ₹5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	8,913		
„ Mehdi Hussain Khan	10,969		
„ Hadi Ali Khan	6,645		
Sitara Begum	6,255		
	32,782		
Not exceeding ₹5,000 per annum	1,54,569	1,87,351	
CHARITABLE ALLOWANCES.			7,70,883
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	5,850		
	13,903		
Not exceeding ₹5,000 per annum:			
Family of Raja Lal Sing	4,222		
Punjab State Pensioners	2,360		
Jalaun Pensions	11,161		
Family, Raja Prithi Pal Shah	86		
„ late Raja Himmat Bahadur	686		
„ late ex-Nawab of Banda	300		
„ late Thakur Daya Ram of Hathras	320		
Dependants of late Raja Khet Singh of Jaitpur	81		
Miscellaneous	23,568		
	42,784	56,687	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			8,27,570
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	10,508		
Not exceeding ₹5,000 per annum	12,331		
Other Pensions.		22,839	
Exceeding ₹5,000 per annum:			
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
	27,862		
Not exceeding ₹5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	20,497		
Lahore Royal Family	6,707		
Family of the Nawab Surfraz Khan of Multan	2,537		
„ of a Jagirdar in Rohtak	696		
Bolia Family	48		
Miscellaneous	33,335		
	63,820	91,682	
CHARITABLE ALLOWANCES.		1,14,521	
Exceeding ₹5,000 per annum:			
Sardarni Kripa Devi	10,000		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	16,954		
Family of Nawab of Jhajjar	8,977		
Disbanded soldiers of the late Sikh Government	1,102		
Family of ex-King of Cabul (Shahzaman)	1,243		
Miscellaneous	31,312		
	59,588	69,588	
TOTAL PUNJAB			1,84,109
Carried forward			25,61,253

E.—Miscellaneous

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
Brought forward		...	25,61,253
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding ₹5,000 per annum—			
Ghulam Kasim Khan (Nawab of Tonk)	18,000		
Not exceeding ₹5,000 per annum	37,572		
		55,572	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		4,230	
TOTAL NORTH-WEST FRONTIER PROVINCE			59,802
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding ₹5,000 per annum:			
Her Highness Nawab Khair-un-Nissa Begum	33,649		
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Rauf Ahmad Khan	5,400		
Prince Ghulam Mohammad Ali, Khan Bahadur, present Prince of Arcot	59,600		
	1,14,657		
Not exceeding ₹5,000 per annum	1,91,230		
Miscellaneous	25,806		
		3,31,693	
Tanjore Pensions.			
Exceeding ₹5,000 per annum:			
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	44,400		
Not exceeding ₹5,000 per annum	37,464		
Miscellaneous	128		
		81,992	
Masulipatam Pensions.			
Not exceeding ₹5,000 per annum	16,550		
Miscellaneous	40		
		16,590	
Kurnool Pensions.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	8,400		
Not exceeding ₹5,000 per annum	20,919		
Miscellaneous	6		
		29,325	
Other Pensions			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	3,960		
Maisur Pensions	8,690		
Gumsur Pensions	5,425		
Golconda Pensions	3,253		
Cuttack Pensions (Raja Pillai Family)	144		
Commutation of Pensions	32,327		
Tomb and Mosque Allowance	2,463		
		56,262	
		5,15,862	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		1,494	
TOTAL MADRAS			5,17,356
Carried forward			31,38,411

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
Brought forward	.	...	31,38,411
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding ₹5,000 per annum:			
Ziāun nissa Begum	14,312		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
	67,312		
Not exceeding ₹5,000 per annum	240		
		67,552	
Berar Pensions.			
Not exceeding ₹5,000 per annum		3,638	
Najmudin Khan's Family.			
Exceeding ₹5,000 per annum:			
Mir Sadrudin Khan Waled Ajmudin		7,291	
Yeomen Stipendiaries.			
Exceeding ₹5,000 per annum:			
Sultan Ahmadbin Fadil	39,384		
Not exceeding ₹5,000 per annum	7,205		
		46,589	
Satara Pensions.			
Exceeding ₹5,000 per annum:			
Rajeram Bhosle	30,000		
Not exceeding ₹5,000 per annum	14,150		
		44,150	
Angria Family Pensions.			
Not exceeding ₹5,000 per annum		2,323	
Pensions granted on the conquest of Sindh.			
Exceeding ₹5,000 per annum:			
His Highness Mir Hosein Ali Khan	36,000		
„ „ Mir Nur Muhamad Khan	26,400		
„ „ Mir Fateh Khan	22,000		
„ „ Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	11,400		
Mir Gulam Muhamed Khan	10,800		
Mir Shah Muhammad Khan	466		
Mir Maharah Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	6,336		
Mir Gulam Murtoza Khan, son of Mir Shah Mahomad Khan	7,194		
	1,67,396		
Not exceeding ₹5,000 per annum	97,339		
Stipends of the descendants of the ex-Amirs of Sindh	303	2,65,038	
Shaha Gazi Family Pensions.			
Not exceeding ₹5,000 per annum		1,493	
her Pensions.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	13,000		
Shambu Sing Anandsingh	5,996		
Mir Tharo Khan	9,000		
Sir Michael DeLima D'Souza	7,000		
Shermia Bapu Mia	7,500		
Carried forward	42,496	4,38,074	31,38,411

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the Year ended 31st March 1904—*continued.*

	₹	₹	₹
Brought forward	42,496	4,38,074	31,38,411
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding ₹5,000 per annum:			
Nagpore Family	370		
Patwardhan Family	3,008		
Peshwa Pensions	2,496		
Family of the late Nawab of Broach	7,998		
Heads of Tribes at Aden	7,593		
Kirparam's Family	2,828		
Mandvi Raja's Family	1,500		
Peint Pensions	1,916		
Thoke Family	1,843		
Mandargir Family	60		
Tanjore Family	8,171		
Family of the Nawab of Bednur	550		
Sumant Family	1,368		
Dhamadhare Family	920		
Jadhav Family	360		
Naikra Family	441		
Sowanur Divan's Family	190		
Family of Jesur Khan Jambhal	200		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	323		
Raji Bahadur Family	150		
Bhonsle Family Pensions	884		
Miscellaneous	35,861		
	79,350	1,21,846	
		5,59,920	
CHARITABLE ALLOWANCES.			
Funeral and Marriage expenses of Mirs and other Political stipendiaries	816		
Miscellaneous	240		
		1,056	
TOTAL BOMBAY			5,60,976
TOTAL IN INDIA		₹	36,99,387
Total India converted into £ at ₹15=£1,		£	246,626
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		1,151	
TOTAL IN ENGLAND		£	10,843
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	257,469

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1904.

	₹	
IN INDIA:		
India, General	—1,363	
Assam	2,486	
Bengal	141	
United Provinces of Agra and Oudh	2,014	
Punjab	70	
Madras	764	
Bombay	159	
TOTAL IN INDIA	₹	4,271
Total India converted into £ at ₹15=£1,	£	285
CHARGES IN ENGLAND:	£	
Indian Civil Service	96,480	
Military Officers in Civil employ	72,729	
Uncovenanted Service	58,973	
Bengal Pilot Service	1,558	
Royal Indian Marine	8,563	
TOTAL IN ENGLAND	£	238,303
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	£	238,588

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹
Subscriptions to the Military Fund	8,332	...	...	...	...	...	535	923	...	3,731	2,648	16,169
Subscriptions to the Military Orphan Fund	2,374	...	...	...	...	25,240	177	109	...	...	...	27,900
Subscriptions to the Medical Retiring Fund	...	...	....	....	....	...	...	...	...	1,542	...	1,542
Subscriptions under the Indian Civil Service Family Pension Regulations	35,167	40,533	1,390	59,950	15,745	1,05,376	1,06,076	49,043	10,154	76,413	87,627	5,87,474
Subscriptions to the Bengal Civil Fund	36,385	7,399	...	20,509	5,661	57,132	55,956	31,172	...	942	3,191	2,18,347
Subscriptions to the Madras Civil Fund	5,129	...	...	...	...	97	...	...	...	20,860	...	26,086
Subscriptions to the Bombay Civil Fund	4,878	...	...	...	...	...	...	...	...	...	34,357	39,235
Family Subscriptions of Native Members of the Indian Civil Service	194	....	....	....	....	2,999	997	....	...	...	...	4,190
Contributions for Pensions and Gratuities. (a)	3,25,203	19,546	32,761	35,020	6,397	71,764	10,996	65,709	780	78,360	1,95,594	8,51,130
Deductions for Marine Pension Fund	22,898	....	...	...	...	12,105	...	...	...	...	...	35,003
Miscellaneous	...	...	...	...	...	...	123	6,297	....	....	86	6,506
TOTAL RECEIPTS IN INDIA	₹ 4,40,560	67,478	34,151	1,15,479	27,803	2,74,713	1,83,860	1,53,253	10,934	1,81,848	3,23,503	18,13,582

Total India converted into £ at ₹15 = £1 . £ 120,905

ENGLAND.	£	£
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		11,997
Subscriptions in respect of the India Office Provident Fund		1,578
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	2,056	
Madras Civil Service Annuity Fund	477	
Bombay Civil Fund: Annuity Branch	445	
Bengal Civil Fund	387	
Madras Civil Fund	38	
Bombay Civil Fund: Provident Branch	573	
Bengal Military Orphan Society	14,440	
Bengal Military Fund	20,681	
Madras Military Fund	10,209	
Bombay Military Fund	6,986	
Madras Medical Fund	104	
Indian Navy Fund	544	
		56,940
Subscriptions towards Indian Civil Service Family Pensions		7,378
Contributions towards Leave Allowances and Pensions of Civil Officers lent from India for Imperial Service		361
TOTAL RECEIPTS IN ENGLAND		£ 78,254
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES		£ 199,159

(a) Besides ₹7,47,133 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.												
Superannuation and Retired Allowances of the Revenue and other Public Depts.	₹ 6,12,606	₹ 4,08,409	₹ 1,72,732	₹ 4,66,940	₹ 1,29,887	₹ 25,64,931	₹ 23,65,199	₹ 12,73,889	₹ 86,831	₹ 18,19,786	₹ 21,90,580	₹ 1,20,91,790
Compassionate Allowances	11,418	3,263	86	...	1,306	14,291	20,433	29,293	8,953	23,055	42,479	1,54,577
Gratuities	8,164	2,580	2,807	12,520	2,639	12,226	11,614	7,829	3,997	18,041	14,217	96,634
Pensions for Distinguished and Meritorious Services	...	...	...	208	...	...	...	5,995	13,030	...	...	19,233
Marine Pensions and Gratuities	300	7,398	...	...	...	28,861	...	...	...	...	46,928	83,487
Donations to Service Funds	...	...	...	...	...	...	...	...	...	25,273	...	25,273
Pensions of the Military Fund	3,145	...	...	...	...	4,396	26,725	464	...	17,701	11,944	64,375
Pensions of the Military Orphan Fund	...	396	...	3,334	3,511	38,065	13,847	15,725	5,592	...	6,007	86,477
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	2,867	...	2,867
Pensions of the Bengal Civil Fund	1,170	...	...	...	...	...	...	...	...	...	...	1,170
Pensions of the Madras Civil Fund	...	1,500	...	...	...	...	750	750	...	5,594	1,114	9,708
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	...	533	533
Pensions under the Indian Civil Service Family Pension Regulations	6,000	...	...	...	...	...	...	...	...	...	...	6,000
Contributions for Pensionary Charges of District Board Officials	...	...	15,270	...	...	...	...	...	...	...	...	15,270
Refunds	2,285	802	37	...	21	2,723	29	2,320	...	280	670	9,167
TOTAL CHARGES IN INDIA ₹	6,45,088	4,24,348	1,90,932	4,83,002	1,37,364	26,65,493	24,38,597	13,36,265	1,18,403	19,12,597	23,14,472	1,26,66,561
Total India converted into £ at R15=£1												844,437

	£	£
ENGLAND.		
Pensions for Distinguished and Meritorious Services		8,963
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation	26,785	
Compensation (on reduction of staff)	13,317	
Compassionate	2,612	
		42,714
Judges of the High Courts in India		35,223
Bishops of Calcutta and Bombay		2,300
Uncovenanted Service of India		390,223
Bengal Pilot Service		5,786
Royal Indian Marine		11,799
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—		
Officers, etc., of the St. Helena Establishment pensioned on the abolition of the Commercial Charter in 1834	87	
Officers, etc., of the Home Establishment, pensioned between 1834 and 1858	591	
Professors at the Military College at Addiscombe	273	
Officers of the late Indian Navy	8,463	
		9,414
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		12,176
Pensions payable in respect of the India Office Provident Fund		3,024
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,777
Compassionate and Miscellaneous Pensions		7,628
		535,027
Gratuities		1,386
Gratuities granted on retirement to Members of the Uncovenanted Service of India		1,412
Relief to distressed Natives of India		89
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)		360
		538,274
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	350,674	
Madras Civil Service Annuity Fund	91,742	
Bombay Civil Fund: Annuity Branch	102,432	
Bengal Civil Fund	153,246	
Madras Civil Fund	64,987	
Bombay Civil Fund: Provident Branch	41,715	
Bengal Military Orphan Society	57,647	
Bengal Military Fund	217,734	
Madras Military Fund	192,131	
Bombay Military Fund	107,122	
Bengal Medical Retiring Fund	10,280	
Madras Medical Fund	59,235	
Bombay Medical Retiring Fund	2,208	
Indian Navy Fund	15,104	
		1,466,257
Indian Civil Service Family Pensions		7,191
TOTAL CHARGES IN ENGLAND £		2,011,722
TOTAL SUPERANNUATION, ETC., ALLOWANCES £		2,856,159

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1904.

	India, General	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts from Sale of Stationery, etc.	293	270	...	7,825	210	1,31,659	75,473	59,399	2	15,785	3,573	2,94,489
Sale of Gazettes and other Publications	86,668	4,045	512	29,046	1,401	95,605	99,476	4,153	3	57,526	26,959	4,05,394
Other Press Receipts	66,859	14,697	3,706	4,791	2,745	48,845	59,404	88,594	8,348	32,615	39,866	3,70,470
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . ₹	1,53,820	19,012	4,218	41,662	4,356	2,76,109	2,34,353	1,52,146	8,353	1,05,926	70,398	10,70,353
Total India converted into £ at ₹15 = £1 . . £												71,357

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Stationery Office at the Presidency	...	...	...	...	...	1,90,862	...	...	...	44,521	32,978	2,68,361
Purchase of Stationery	1,024	8,117	319	21,983	6,275	22,45,543	65,161	1,18,293	21,217	2,73,717	5,86,125	33,47,774
Printing at Private Presses	4,582	8,895	2,396	5,691	435	38,742	40,196	59,867	6,992	1,30,070	12,446	3,10,312
Printing Establishment and Charges (as per details in Account No. 46C)	8,33,936	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,02,523	4,26,712	32,28,910
Refunds	4,755	...	1	189	...	1,729	304	...	16	428	40	7,462
Stationery supplied from Central Stores to the several Governments	—27,73,825	1,15,594	18,044	2,72,772	35,623	6,14,712	4,16,694	1,31,325	18,109	6,63,409	4,87,543	...
Ditto ditto Census Department	—831	...	...	...	...	...	...	...	...	...	...	—831
Ditto ditto Postal Department	—2,35,190	...	...	...	...	...	...	...	...	...	...	—2,35,190
Ditto ditto Telegraph Department	—29,820	...	...	...	...	...	...	...	...	...	—17	—29,837
TOTAL CHARGES IN INDIA . ₹	—21,95,369	2,29,866	42,230	7,06,396	1,10,487	34,75,438	8,69,739	5,28,139	69,540	15,14,668	15,45,827	68,96,961
Charges in India converted into £ at ₹15 = £1 .	₹38,36,466(a) / £ 255,765									100,978	103,055	459,798
CHARGES IN ENGLAND :												
Stores for India	£ 47,405 (b)									25,656	7,048	80,109
Stationery, Printing, and Book-binding for the India Office, etc.												9,757
TOTAL CHARGES IN ENGLAND £												89,866
TOTAL CHARGES FOR STATIONERY AND PRINTING £												549,664

(a) Total charges in India for the Bengal Presidency.

(b) Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charges in England cannot be divided among the several Provinces.

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Superintending Officers	17,656	4,574	1,750	7,650	3,808	15,346	18,767	8,080	3,000	23,970	28,697	1,33,298
Establishment	5,88,516	65,808	13,277	2,89,873	53,378	2,87,307	1,84,616	96,293	8,021	2,53,094	3,03,056	21,43,239
Purchase of Materials and Stock	11,970	7,444	70	36,037	510	15,853	80,372	44,684	3,996	83,943	39,915	3,24,794
Work done at contract rates	2,62,698	...	1,079	18,010	...	7,901	...	127	...	..	...	2,89,815
Travelling and other Allowances	...	755	...	2,314	76	4,827	5,604	3,150	122	1,263	1,547	19,658
Official Postage	73,587	2,421	151	14,373	1,136	334	18,981	7,352	...	10,856	11,328	1,40,519
Contingencies	76,592	16,258	2,278	37,504	6,730	34,217	30,644	14,485	2,345	34,683	42,169	2,97,905
Lithography	...	...	2,865	...	2,516	180	8,400	44,483	5,722	...	...	64,166
Government Publications	...	...	...	...	...	17,885	...	...	..	...	...	17,885
Branch Press (Simla)	2,73,507	...	...	...	...	...	...	...	...	...	...	2,73,507
Foreign Department Press	24,650	...	...	...	...	.	...	...	...	...	...	24,650
Military Department Press	3,316	...	...	...	...	...	...	...	...	...	...	3,316
Private Secretary's Press	34,249	...	...	...	...	...	...	...	...	...	...	34,249
Residency Press (Mysore)	3,395	...	...	...	...	...	...	...	...	...	...	3,395
Jail Press (Mercara)	2,245	...	...	...	...	...	...	...	...	...	...	2,245
	13,72,381	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,07,809	4,26,712	37,72,641
Deduct—Printing Works done for Postal, Telegraph and Census Departments (*a*)	*5,38,445*	...	...	...	...	...	...	...	...	*5,286*	...	*5,43,731*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. ₹	8,33,936	97,260	21,470	4,05,761	68,154	3,83,850	3,47,384	2,18,654	23,206	4,02,523	4,26,712	32,28,910
											Total India converted into £ at ₹15=£1 . £	215,261

	India, General. ₹	Madras. ₹	TOTAL. ₹
(*a*) Postal Department	4,22,851	3,953	4,26,804
Telegraph "	1,02,569	198	1,02,767
Census "	13,025	1,135	14,160
TOTAL	5,38,445	5,286	5,43,731

No. 46D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1904.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue, including District Administration	881	28,979	7,926	49,256	11,578	71,868	47,834	53,016	15,006	2,15,760	88,065	5,90,169
Opium	...	...	...	...	4	3,579	...	...	...	...	408	3,991
Salt, Customs and Excise	...	1,258	...	1,346	115	9,295	1,206	870	31	47,730	19,462	81,313
Forest	...	5,696	585	5,172	989	2,049	2,946	3,870	112	18,362	6,809	46,590
Stamps, Assessed Taxes and Registration	...	142	167	181	746	9,220	672	...	...	54,151	2,515	67,794
Post Office	...	...	...	...	...	...	...	...	...	11,763	78,127	89,890
Telegraph	...	...	...	...	...	...	...	...	...	2,218	2,036	4,254
Mint	...	...	...	...	...	...	...	...	...	...	207	207
General Administration	...	11,090	1,117	13,910	6,915	24,147	10,416	23,508	3,422	36,826	17,699	1,49,050
Law Courts and Jails	...	6,158	6,356	14,022	4,035	64,486	49,507	62,950	10,802	52,316	33,438	3,04,070
Police	...	5,150	947	30,918	9,082	47,814	26,065	22,589	4,174	25,137	34,761	2,06,637
Education	...	1,389	253	2,590	1,807	6,853	5,458	3,158	188	20,619	9,156	51,471
Medical	...	1,669	107	2,730	886	4,847	2,037	2,344	608	10,819	8,197	34,244
Printing	...	253	...	...	...	(a)4,03,458	...	...	...	...	...	4,03,711
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	1,341	...	1,194	99	3,402	242	6,121	221	7,028	15,772	35,420
Military and Marine	...	...	...	...	...	...	...	...		32,564	57,687	90,251
Public Works	...	13,836	722	16,785	4,663	18,913	21,633	36,531	292	45,486	22,815	1,81,696
Incorporated Local Funds	...	1,325	812	568	1,498	215	7,977	703	203	35,338	...	48 639
TOTAL SUPPLIES IN INDIA	881	78,286	18,992	1,38,672	42,417	6,70,166	1,75,993	2,15,660	35,059	6,16,117	3,97,154	23,89 397
										Total India converted into £ at R15=£1	£	159,293

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 46E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1904.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue, including District Administration	5,519	30,671	7,571	1,69,297	1,928	18,769	36,285	11,237	1,057	74,819	1,84,601	5,41,754
Opium	...	...	...	...	...	20	14,557	...	...	...	37	14,614
Salt, Customs and Excise	373	4,107	12	5,010	23	8,602	8,711	305	...	24,838	34,756	86,737
Forest	88	6,565	1,998	11,531	223	753	9,204	1,772	...	1,851	40,965	74 950
Stamps, Assessed Taxes and Registration	...	1,997	783	4,799	44	1,545	12,404	...	...	368	20,712	42,652
Post Office	70,284	...	...	...	...	...	...	...	...	3,953	200	74,437
Telegraph	19,873	...	...	...	33	...	...	...	...	198	266	20,370
Mint	889	...	...	...	...	...	...	...	...	...	313	1,202
General Administration	6,06,898	1,01,964	36,580	1,10,116	67,878	1,84,286	3,08,703	1,21,571	11,291	1,27,031	2,03,662	18,79,980
Law Courts and Jails	35,210	30,743	6,220	60,223	122	39,962	90,044	29,526	3,170	33,251	70,410	3,98,881
Police	6,807	23,892	1,165	54,744	1,305	12,239	47,287	16,665	2,565	17,956	46,582	2,31,207
Education	8,031	1,505	1,211	7,839	2,077	23,883	7,261	4,703	166	17,633	21,397	95,706
Medical	9,233	9,118	964	12,083	1,421	6,665	20,700	5,053	1,778	6,427	33,247	1,06,689
Printing	19,069	551	338	9,962	774	24,595	21,029	1,340	105	10,509	15,757	1,04,029
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	1,29,249	2,839	142	87,033	...	2,07,259	4,938	4,128	75	20,865	19,917	4,76,445
Military and Marine	2,11,602	...	...	12,061	543	...	...	...	...	25,519	12,185	2,61,910
Public Works	52,036	17,518	...	34,561	18,303	41,849	416	14,148	82	28,489	32,277	2,39,679
Incorporated Local Funds	...	...	...	...	191	104	...	18,957	1,754	71,261	1,065	93,332
TOTAL SUPPLIES IN INDIA	11,75,161	2,31,470	56,984	5,79,259	94,865	5,70,531	5,81,539	2,29,405	22,043	4,64,968	7,38,349	47,44,574
											Total India converted into £ at R15=£1 £	316,305

No. 47.—ACCOUNT of EXCHANGE CREDITED AS REVENUE in the Year ended 31st March 1904.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits	Credits.	Debits.	On account of Stores used on Revenue Account.	Credit.	Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	₹	₹	₹	₹	₹	₹	₹
Revenue in England	746,744	...	34,262	...	...	...	...	34,262
Expenditure in England	18,146,474	8,32,587	...	...	...	...	8,32,587	...
Net Expenditure in England	17,399,730	8,32,587	34,262	..	...	...	7,98,325	...
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	86,950	3,990	...	...	...	*1,122*	2,868	...
Madras Railway	200,392	9,194	...	...	8,59,807	10,19,282	1,68,669	...
	287,342	13,184	...	...	8,59,807	10,18,160	1,71,537	...
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	*41,730*	1,914	...	73,733	...	...	75,647	...
Mysore Railway	8,662	...	397	13,992	...	...	13,595	...
Indian Midland Railway	221,934	...	10,183	...	1,10,157	...	...	1,20,340
Bengal-Nagpur Railway	40,496	...	1,858	..	6,594	...	...	8,452
Assam-Bengal Railway	*81,720*	3,750	...	...	...	...	3,750	...
Burma Railway	113,526	...	5,209	...	...	...	...	5,209
Net Withdrawals in England:								
Bengal Central Railway (*a*)	3,111	143	...	...	...	...	143	...
Rohilkund-Kumaon Railway (*b*)	19,754	906	...	...	...	...	906	..
	238,303	6,713	17,647	87,725	1,16,751	...	94,041	1,34,001
Other Remittance Account.	49,039	19,807	17,647	87,725	9,76,558	10,18,160	2,65,578	1,34,001
Net Receipts in India:								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	*114,715*	...	5,263	...	...	...	...	5,263
Other Transactions	*1,672,017*	...	76,715	8	...	...	...	76,707
Other Remittance Transactions—								
East Indian Railway Advances	593,894	27,249	...	...	...	...	27,249	...
Rajputana-Malwa Railway Advances	154,217	7,076	...	...	...	..	7,076	...
South Indian Railway Advances	122,311	5,612	...	...	...	...	5,612	...
Bengal and North-Western Railway Advances	147,121	6,750	...	...	...	...	6,750	...
Great Indian Peninsula Railway Advances	541,547	24 847	...	...	...	...	24,847	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	44,775	2,054	...	...	...	...	2,054	...
Other Transactions	307,027	14,087	...	...	59,174	...	...	45,087
	124,160	87,675	81,978	8	59,174	...	73,588	1,27,057
Total Remittances	173,199	1,07,572	99,625	87,733	10,35,732	10,18,160	3,39,166	2,61,058

Net Credit on account of Exchange on Remittances	₹	78,108
Add—Credit on account of Exchange on Net Expenditure in England	₹	7,98,325
Total Amount credited as Revenue in Account No. 2	₹	8,76,433
Ditto ditto converted into £ at ₹15=£1	£	58,429

Note.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.

(*a*) Although for convenience classified among the State Railways, this Line is the property of the Bengal Central Railway Company.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Gain by Exchange	...	...	...	...	...	...	...	...	59	...	1,063	1,122
Premium on Bills	1,97,621	1,064	99	22,451	91	37,599	6,408	3,973	1,840	25,607	43,400	3,40,153
Recoveries of Famine Expenditure	107	1,17,179	2,709	...	...	...	39	...	...	...	95,522	2,15,556
Unclaimed Deposits	15,779	13,659	17,305	8,254	...	7,78,386	95,251	1,19,688	1	75,505	35,059	11,58,887
Treasure Trove	57	285	36	1	...	370	327	...	...	786	1,049	2,911
Unclaimed Bills of Exchange of more than three years' standing	501	5	...	47	...	638	443	117	33	53	135	1,972
Sale-proceeds of Durbar Presents	3,261	...	...	334	58	2,700	...	464	...	...	61	6,878
Sale of Old Stores and Materials	6,491	1,060	1,994	2,907	716	40,150	3,948	4,378	582	3,002	10,589	75,817
Sale of Land and Houses, etc.	...	4,940	40	572	...	—14,741	25,188	1,05,163	200	...	1,875	1,23,237
Government Audit Fees	31,849	13,110	2,600	47,927	1,448	66,674	36,780	101	...	19,141	18,179	2,37,809
Khedda Receipts	...	...	...	54,729	...	...	...	...	...	...	...	54,729
Contributions	...	44,998	14,276	...	3,219	62,840	8,109	39,957	4,642	77,921	2,34,555	4,90,517
Rents	6,030	21,418	648	5,16,995	23,696	33,723	1,10,665	13,057	16	5,64,349	1,118	12,91,715
Rates and Taxes	64	12,359	1,21,163	...	1,380	...	...	...	...	...	...	1,34,966
Miscellaneous Fees, Fines, and Forfeitures	68,610	1,669	125	16,047	678	42,062	689	11,423	829	57,966	9,533	2,09,631
Percentages chargeable on European Stores	1,01,046	249	...	16,215	213	16,442	3,919	11,314	2	13,965	5,216	1,68,581
Extraordinary Items	...	...	...	...	3,556	...	875	...	58,881	...	5,626	68,938
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	...	17,781	...	17,781
Percentage on capital of furniture supplied to high officers	...	529	...	...	...	...	...	...	...	...	...	529
Miscellaneous	30,701	2,130	29,061	2,912	10,154	3,18,285	16,302	1,51,267	79,824	16,459	21,279	6,78,374
TOTAL RECEIPTS IN INDIA ₹	4,62,117	2,34,654	1,90,056	6,89,391	45,209	13,85,128	3,08,943	4,60,902	1,46,909	8,72,535	4,84,259	52,80,103

Total India converted into £ at ₹15=£1 . £ 352,007

RECEIPTS IN ENGLAND:

	£	£
From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office		856
Conscience Money		409
Recovery in respect of Law Charges incurred in connection with the Traffic in Arms in the Persian Gulf		410
Miscellaneous Fees, etc.		351
Sale proceeds of unserviceable stores and receipts on sundry accounts		191
	£	2,217
Miscellaneous Receipts connected with the supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight (less refunds)	10,407	
Recoveries in respect of Stores lost in transit to India	158	
Sale-proceeds of sawdust, etc.	56	
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	71	
Repayment of expenses incurred in inspecting Stores on behalf of the Mexican Central Railway Company	7	
Departmental Expenses on Stores procured for the use of Troops in China and in Somaliland	109	10,808
TOTAL RECEIPTS IN ENGLAND		£ 13,025
TOTAL MISCELLANEOUS RECEIPTS		£ 365,032

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
ALLOWANCES, REWARDS, ETC.:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Allowances to Civil Servants out of employ	...	...	...	...	...	...	...	...	...	...	288	288
Travelling Allowances to officers attending Examinations	99	3,294	...	929	1,179	4,864	4,405	1,722	681	3,754	3,303	24,230
Rewards for Proficiency in Oriental Languages, etc.	9,134	500	..	31,818	4,020	7,523	5,500	6,333	1,211	4,620	23,011	93,670
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	72,007	6,008	2,719	56,363	9,240	44,982	77,036	42,371	1,039	48,319	47,841	4,07,925
Loss on Specie Remittances	...	...	...	...	...	...	...	...	...	...	6	6
Loss by Exchange on Local Transactions	39,631	...	659	...	...	...	...	521	33,238	...	...	74,049
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	4,127	...	551	...	...	—27,542	5,602	...	...	16,043	21,600	20,381
Cost of Books and Publications	15	203	371	1,257	...	600	14,003	...	...	11,645	2,717	30,811
CHARITY:												
Donations for Charitable Purposes	7,983	1,659	95	2,834	2,738	1,21,721	25,861	5,941	457	60,207	70,354	2,99,850
Charges on account of European Vagrants	59	180	...	66	48	4,220	1,850	2,395	...	1,220	13,639	23,677
MISCELLANEOUS:												
Kheddah Charges	...	...	...	3,83,003	...	...	...	...	...	...	...	3,83,003
Rewards for Destruction of Wild Animals	1,507	21,186	3,183	31,921	13,383	7,110	8,796	4,248	854	14,420	2,970	1,09,578
Petty, Provincial, and Local Establishments	2,213	18,779	49,746	1,51,775	24,107	69,224	24,138	1,76,821	17,820	3,27,176	7,075	8,68,874
Special Commissions of Enquiry	1,77,980	209	...	2,171	32	9,258	...	76	...	119	957	1,90,802
Charges on account of Pear Fishery	...	...	...	...	...	...	...	...	...	20,373	...	20,373
Irrecovlerable Temporary Loans written off	64,247	12,12,723	481	5,247	...	1,05,637	12,154	6,49,099	17	6,975	8,63,404	29,19,984
Contributions	25,987	10,025	2,337	19,425	53,825	20,994	2,288	7,965	...	2,29,762	1,151	3,73,759
Extraordinary Items	...	...	...	...	...	...	...	...	200	...	...	200
Rents, Rates, and Taxes	24,040	1,505	1,800	26,116	2,799	30,799	...	...	...	7,624	1,52,881	2,47,564
Charges in connection with the visit of the Duke of Connaught	4,940	...	...	...	...	...	...	...	...	...	...	4,940
Petty Construction and Repairs	572	196	...	...	488	...	...	...	....	...	...	1,256
Miscellaneous and Unforeseen Charges	43,579	1,02,140	...	6,800	2,248	20,710	2,408	19,733	5,422	3,586	75,663	2,82,289
Miscellaneous Refunds	13,164	1,362	4,697	14,285	2,447	11,431	4,654	1,139	5,956	1,833	26,734	81,702
Coronation Celebration Charges	...	289	...	...	...	—3	217	—116	347	—137	712	1,309
Interest on guaranteed loans to Native States	...	...	...	...	...	...	...	...	...	...	19,607	19,607
TOTAL CHARGES IN INDIA ₹	4,91,284	13,80,258	66,639	7,34,010	1,16,554	4,31,528	1,88,912	9,18,248	67,242	7,57,539	13,27,913	64,80,127
Total India converted into £ at ₹15=£1												£ 432,008

	£	£
CHARGES IN ENGLAND:		
Examination Expenses and Allowances of Candidates for the Indian Civil Service	7,969	
Repairs to Insignia of the Orders of the "Star of India" and the "Indian Empire"	14	
Composition in lieu of Stamp Duty on India Bills	350	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	197	
Sundries	5	
£	8,535	
Miscellaneous Charges connected with the supply of Stores to India:		
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	6,859	
Cost of Stores lost in transit to India, General Average, etc.	363	
	7,222	
TOTAL CHARGES IN ENGLAND £		15,757
TOTAL MISCELLANEOUS CHARGES £		447,765

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section F.—Famine Relief and Insurance.

Expenditure £905,680.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Amount of each Account. Major Head Total. Expenditure.
				£	£
Famine Relief	49	Charges	124	...	20,351
Construction of Protective Railways	50	Capital Expenditure	125	...	96,605
Construction of Protective Irrigation Works	50A	Capital Expenditure	127	...	144,446
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1904	128	199,763	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31 March 1904.	128	6,563,912	...
Reduction or Avoidance of Debt	51	Charges	128	...	644,278
			TOTAL.		905,680

No. 49.—ACCOUNT of FAMINE RELIEF of the Year ended 31st March 1904.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	213	23,346	104	...	...	...	...	...	...	...	1,097	24,760
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	175	...	..	...	...	...	...	...	..	...	175
Other charges	...	361	—	...	...	...	...	...	...	...	...	361
Miscellaneous Public Improvements:												
Wages of labour	...	632	...	...	...	...	...	..	...	...	—574	58
Other charges	...	110	...	...	...	...	...	..	...	...	128	238
Irrigation:												
Wages of labour	...	362	...	...	...	...	...	...	..	...	575	937
Other charges	...	43	...	...	...	...	...	...	...	...	—57	—14
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	487	...	...	...	...	...	...	...	...	...	487
Gratuitous Relief	...	1,12,143	...	...	...	...	...	...	...	...	146	1,12,289
Miscellaneous—												
Share of cost of labour-employing works undertaken by private individuals	...	...	...	...	...	...	...	...	...	...	...	...
Relief and deportation of Cattle	...	...	...	...	...	...	..	...	...	...	...	...
Fodder operations	...	...	...	...	...	...	...	...	...	...	38	38
Other charges	...	...	...	...	...	...	...	—2,160	...	...	285	—1,575
Total Charges in the Civil Department ₹	213	1,37,659	104	...	...	...	...	—2,160	...	...	1,638	1,37,454
Charges in the Public Works Department.												
Relief Works in charge of Public Works Officers—												
Military works:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings:												
Wages of labour	...	...	...	..	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications:												
Wages of labour	...	12,858	...	...	...	...	...	...	...	...	..	12,858
Other charges	...	13,698	...	...	...	...	...	...	...	...	...	13,698
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:												
Wages of labour	...	45,826	...	...	...	...	...	...	...	...	...	45,826
Other charges	...	95,428	...	...	...	...	...	...	...	...	...	95,428
Construction of Railways:												
Wages of labour	...	...	..	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	..	...	...
Gratuitous Relief ₹	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in the Public Works Department	...	1,67,810	...	...	...	...	...	...	...	...	...	1,67,810
TOTAL CHARGES IN INDIA	213	3,05,469	104	...	...	...	...	—2,160	...	...	1,638	3,05,264
Total India converted into £ at ₹15=£1 £												20,351

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1903-1904.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India	England.						
Bengal.	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	..	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Central Provinces.								
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—1,05,744	75,132	
Punjab.								
Rewari-Ferozépur	...	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent only included with Rajputana-Malwa Railway.
Madras.								
Bellary-Royadrug	4,13,047	...	...	4,18,047	4,26,056	(d)7,396	4,33,452	(d) Survey outlay brought on to construction account.
Hospet-Kottur	3,11,012	...	...	3,11,012	3,18,677	(d)8,539	3,27,216	
Tirupattur-Krishnagiri	2,50,899	1,86,661	...	4,37,560	4,43,084	(d)11,043	4,54,127	
Morappur Dharmapuri	1,42,876	1,39,588	...	2,82,464	2,85,641	(d)4,135	2,89,776	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	...	20,80,531	20,80,531	4,41,85,975	5,03,53,979	9,45,39,954	
South Indian	...	...	12,02,029	12,02,029	24,87,256	3,06,18,175	(e)3,31,05,731	(e) Includes R66,91,886 on account of oatlay on the Madura Pamban Sectionto close of 1903-04.
Guntakal-Mysore frontier	...	...	3,006	3,006	1,30,053	57,78,193	59,08,246	
Bombay.								
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
	11,22,834	3,26,249	32,85,566	47,34,649	7,38,86,304	10,91,97,358	18,30,83,662	
TOTAL ₹	14,49,083							
	74,855	21,750	219,038	315,643	4,925,753	7,279,824	12,205,577	
Total converted into £ at R15=£1 £	96,605							

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No 76, pages 224 and 225, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1903-1904.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
Central Provinces.														
Khairbunda Tank	58,788	13,521	882	...	73,191	...	73,191	80,710	16,263	1,061	...	98,034	...	98,034
Asola Menda „	27,845	6,401	1,292	...	35,538	...	35,538	27,845	6,401	1,292	...	35,538	...	35,538
Marowda „	54,982	12,646	825	...	68,453	...	68,453	54,982	12,646	825	...	68,453	...	68,453
Khapri Aronda „	31,520	7,250	473	...	39,243	...	39,243	31,520	7,250	473	...	39,243	...	39,243
Khola „	30,729	7,068	461	...	38,258	...	38,258	30,729	7,063	461	...	38,258	...	38,258
Kusrangi „	40,628	9,344	609	...	50,581	...	50,581	40,628	9,344	609	...	50,581	...	50,581
Khaira Datan „	27,555	6,338	414	...	34,307	...	34,307	27,555	6,338	414	...	34,307	...	34,307
Kukerdehi „	10,853	2,496	163	...	13,512	...	13,512	10,853	2,496	163	...	13,512	...	13,512
Binakheri „	11,673	2,685	175	...	14,533	...	14,533	11,673	2,685	175	...	14,533	...	14,533
Hargahan „	15,227	3,502	228	..	18,957	..	18,957	15,227	3,502	228	...	18,957	...	18,957
Pindrawan „	10,893	2,505	164	...	13,562	...	13,562	0,893	2,505	164	...	13,562	...	13,562
TOTAL	3,20,693	73,756	5,686	...	4,00,135	...	4,00,135	3,42,615	76,498	5,805	...	4,24,978	...	4,24,978
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	..	8,66,000	...	(a)8,66,000
Dhaka Canal	61,518	16,392	1,553	...	79,463	*501*	78,962	2,07,379	60,760	7,377	...	2,75,516	*855*	2,74,661
Tribeni Canal	1,94,483	50,358	11,959	*7,838*	2,48,962	*1,175*	2,47,787	5,39,224	1,32,229	1,71,982	20,652	8,64,087	*1,527*	8,62,560
	2,56,001	66,750	13,512	*7,838*	3,28,425	*1,676*	3,26,749	14,47,293	3,54,109	1,83,549	20,652	20,05,603	*2,382*	20,03,221
United Provinces of Agra and Oudh.														
Betwa Canal	84,033	17,300	1,523	4,316	1,07,172	...	1,07,172	33,77,569	9,33,294	1,00,188	23,742	44,34,793	*8,617*	44,26,176
*Ken Canal	11,790	14,079	6,721	6,360	38,950	...	38,950	51,990	13,958	16,560	6,360	88,868	...	88,868
	95,823	31,379	8,244	10,670	1,46,122	...	1,46,122	34,29,559	9,47,252	1,16,748	30,102	45,23,661	*8,617*	45,15,044
North-West Frontier.														
Swat River Canal	6,458	1,389	90	*—5,114*	2,823	...	2,823	31,18,681	7,77,377	1,12,622	18,498	40,27,178	*5,586*	40,21,592
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	37,716	6,103	50	...	43,869	*204*	43,665	36,49,374	7,72,047	1,27,131	...	45,48,552	*8,069*	45,40,483
	37,716	6,103	50	...	43,869	*204*	43,665	43,04,054	7,82,717	1,27,891	...	52,14,662	*8,069*	52,06,593
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	983	226	...	...	1,209	...	1,209	15,93,441	3,44,666	62,937	...	20,01,044	*1,473*	19,99,571
Nira Canal	5,631	1,277	...	...	6,908	...	6,908	42,22,921	10,28,770	1,23,771	...	53,75,462	*8,013*	53,67,449
Chankapur Tank	55,898	12,840	25,803	...	94,541	*52*	94,489	1,27,719	39,858	32,971	...	2,00,548	*479*	2,00,069
Maladevi Tank	3,009	378	...	...	3,387	*59*	3,328	2,54,806	63,294	1,456	...	3,19,556	*139*	3,19,417
Shetphal Tank (Nira Canal)	11,413	2,623	*—3,081*	...	10,955	...	10,955	5,44,770	1,18,570	*—822*	...	6,62,518	*369*	6,62,149
	76,934	17,344	22,722	...	1,17,000	*111*	1,16,889	70,68,455	16,65,439	2,26,224	...	89,60,118	*10,524*	89,49,594
Total construction	7,93,625	1,96,721	50,304	*—2,276*	10,38,374	*1,991*	10,36,383	1,97,10,657	46,03,392	7,72,899	69,252	2,51,56,200	*35,178*	2,51,21,022

Deduct—Outlay charged to Minor Works (*b*)	...	...	...	...	...	...	...	*20,69,779*	*7,72,411*	*1,58,030*	...	*30,00,220*	*3,770*	*29,96,450*
TOTAL	7,93,625	1,96,721	50,304	*—2,276*	10,38,374	*1,991*	10,36,383	1,76,40,878	38,30,931	6,14,869	69,252	2,21,55,980	*31,408*	2,21,24,572
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India.														
India General	...	47,733	...	...	47,733	...	47,733	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	8,336	92,296	6,308	89	1,07,029	...	1,07,029	13,212	1,34,008	16,433	100	1,63,893	...	1,63,893
Central India	...	...	...	...	...	...	..	2,564	...	...	...	2,564	...	2,564
Baluchistan	...	...	...	...	...	...	...	...	6,673	495	...	7,168	...	7,168
TOTAL	8,336	1,40,029	6,308	89	1,54,762	...	1,54,762	15,856	4,33,488	16,928	100	4,66,372	...	4,66,372
Central Provinces.														
Tank projects, Surveys, etc.	59,927	60,813	18,653	84	1,39,477	*25*	1 39,452	1,64,368	2,70,257	68,945	263	5,03,833	*48*	5,03,785
Bengal.														
Enquiries concerning famine relief protective irrigation works in Bengal	..	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Surveys	3,370	*— 1,865*	*—802*	..	703	...	703	4,666	168	...	...	4,834	..	4,834
TOTAL	3,370	*— 1,865*	*— 802*	...	703	...	703	5,414	16,680	...	...	22,094	...	22,094
United Provinces of Agra and Oudh														
Dessan and Belan Canal	62	2,701	...	*—96*	2,667	...	2,667	872	18,056	...	...	18,928	...	18,928
Special Protective Circle	...	*—21*	...	...	*—21*	...	*—21*	...	19,386	...	...	19,386	...	19,386
Sarda Canal	143	8,146	19	...	8,308	...	8,308	159	11,098	159	...	12,016	...	12,016
Karamnasa Canal	...	44	...	...	44	...	44	235	291	16	...	542	...	542
TOTAL	205	10,870	19	*—96*	10,998	...	10,998	1,266	49,431	175	...	50,872	...	50,872
Punjab—Rangoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Madras—Surveys, etc.	91,152	4,19,608	84,822	...	5,95,582	...	5,95,582	1,28,252	6,85,949	1,22,836	...	9,37,037	...	9,37,037
Bombay.														
Surveys and Investigations of Protective Irrigation Works	49,838	1,58,484	20,232	250	2,28,804	...	2,28,804	88,404	3,06,548	56,278	250	4,51,480	...	4,51,480
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	10,06,453	9,84,660	1,79,536	*— 1,949*	21,68,700	*2,016*	21,66,684	1,80,57,122	55,96,320	8,80,226	69,865	2,46,03,833	*31,456*	2,45,72,377
Total converted into £ at Rs15=£1 £	...	...	...	...	...	...	144,446	...	...	...	...	...	...	1,638,159
— India							£ 143,923							1,624,157
England							523							14,002

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenue.
(*b*) Details are given in Account No. 50B.
* Classed as a work for which Capital and Revenue Accounts are kept from the year 1903-04.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1904, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
Bengal.	₹	₹	₹	₹	₹	₹
Dhaka Canal	15,333	5,320	...	20,653	...	20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	20,69,779	7,72,411	1,58,030	30,00,220	*3,770*	29,96,450
				Net Total converted into £ at ₹15=£1	£	199,763

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	..	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	..	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-1903	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-1904	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
TOTAL	4,904,003	21,750	4,925,753	1,624,157	14,002	1,638,159	6,528,160	35,752	6,563,912

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1904.

	Amount.	Converted into £ at ₹15=£1.
INDIA, GENERAL.	₹	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	96,64,163	644,278

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	130	...	...
			TOTAL .		...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1903-1904

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	₹	₹	₹	
IMPERIAL.				
India.				
Bhopal	..	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at R15=£1 £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section H.—Railway Revenue Account.

Revenue £21,557,866. Expenditure £20,697,197.

Major Head.	No. of Account.	Detail of Accounts,	Page.	Amount of each Account: Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	132	...	...	...
State Railways	54	Gross Receipts and Working Expenses	134 & 135	...	20,576,591	(a) 10,378,158
	54A	Interest on Debt	137	...	...	4,441,781
	54A	,, ,, India	137	3,301,384	...	...
	54B	,, ,, England, E. I. Railway	138	290,185	...	...
	54C	,, ,, ,, E. B. Railway	138	32,687	...	...
	54D	,, ,, ,, North-Western (S. P. and D). Railway	138	151,342	...	...
	54E	,, ,, ,, Oudh and Rohilkhand Railway	139	322,567	...	...
	54F	,, ,, ,, South Indian Railway	139	146,635	...	...
	54G	,, ,, ,, Great Indian Peninsula Railway	139	196,981	...	...
	54A	Annuities in purchase of Railways	137	...	...	3,004,620
	54B	East Indian Railway	138	1,192,211	...	...
	54C	Eastern Bengal Railway	138	122,908	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway	138	420,919	...	...
	54G	Great Indian Peninsula Railway.	139	1,268,582	...	...
	55	Interest chargeable against Companies on Advances	140	...	...	415,681
	56	Interest on Capital deposited by Companies	140	...	...	1,222,001
Guaranteed Companies	54	Net Traffic Receipts	135	...	941,463	...
	54A	Surplus Profits, Land and Supervision	137	...	...	102,066
	54A	Interest	136 & 137	...	...	1,048,017
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	141	102,066	...	...
	58	Total amount advanced for Guaranteed Interest	142	...	...	...
Subsidized Companies	59	Repayment of Advances of Interest	142	...	39,812	...
	59A	Land and Subsidy	142	...	...	30,499
Miscellaneous Railway Expenditure	60	Miscellaneous Charges and Surveys	143	...	...	54,374
				TOTAL	21,557,866	20,697,197

(a) Includes £330,715 on account of Surplus Profits and Provident Fund of the East Indian, Bengal-Nagpur, Burma, Bengal-Central Brahmaputra-Sultanpur, Indian Midland, Lucknow-Bareilly, Hardwar-Dehra, South Indian, Mysore, Great Indian Peninsula and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1904.*	Net Receipts, 1903-1904 (page 135).	Percentage of Net Receipts on capital outlay, 1903-1904.	Percentage of Net Receipts in			
					1902-1903.	1901-1902.	1900-1901.	1899-1900.
		£	£					
Guaranteed	Bombay, Baroda and Central India	10,880,486	544,818	5·01	5·09	5·26	5·79	6·14
	Madras	12,288,036	396,645	3·23	3·30	3·06	3·42	3·07
	TOTAL	23,168,522	941,463	4·06	4·14	4·10	4·54	4·02
State	East Indian	40,511,076	3,131,398	7·73	7·29	8·11	8·02	8·08
	Rajputana-Malwa	10,489,978	720,930	6·87	8·48	9·78	9·99	10·83
	Bhopal	202,242	12,763	6·31	6·05	5·57	5·18	3·49
	Palanpur-Deesa	15,806	411	2·60	2·71	5·97	1·59	9·37
	Bengal-Nagpur	17,151,659	531,921	3·10	2·98	2·88	3·18	3·53
	Warora Colliery	100,082	11,391	11·38	14·74	16·24	14·17	9·76
	Burma	8,429,727	374,780	4·45	4·43	4·62	4·76	4·16
	Assam-Bengal	8,023,395	33,772	·42	·22	·37	·39	·41
	Jorhat	60,380	595	·98	·60	...	...	...
	Eastern Bengal	10,709,017	581,060	5·42	5·61	5·82	6·45	6·57
	Bengal Central	1,017,631	33,680	3·31	3·65	4·36	3·90	3·01
	Brahmaputra-Sultanpur	183,869	9,891	5·38	4·88	3·47	...	...

(a) The method of calculation by which the total is obtained is as follows—

(1) *Purchased Railways*—
Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
		84,930,088

(2) *State Railways*—

	R	£
Rupee expenditure to 31st March 1904 (page 225)	1,34,34,94,256	
Deduct half of R6,98,73,903 spent in 1903-1904 (page 224)	3,49,36,952	
	1,30,85,57,304	
at R 15=£1		87,237,154

Tirhoot	3,365,083	225,264	6·69	4·53	5·64	2·07	6·41	
Oudh and Rohilkhand	12,173,015	465,393	3·82	3·92	3·96	3·33	3·82	
Indian Midland	8,455,590	258,899	3·06	3·53	3·58	3·74	2·97	
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	791,387	50,944	6·44	6·92	6·99	6·77	6·75	
Hardwar-Dehra	175,202	8,842	5·05	4·85	4·38	·94	...	
North-Western	38,463,475	1,705,891	4·43	3·10	3·66	2·42	2·99	
South Indian	6,870,261	464,344	6·76	6·57	5·66	4·83	4·50	
North-East line, Madras Railway	4,171,351	108,784	2·61	2·37	3·56	4·02	2·28	
Nilgiri	236,024	4,932	2·09	...	...	...	...	
Bezwada Extension	77,903	10,282	13·20	13·20	12·49	20·00	14·56	
Guntakal-Mysore Frontier	393,783	14 129	3·59	3·04	2·15	2·78	2·42	
Mysore	1,183,679	40,589	3·43	3·36	2·16	2·85	2·17	
Mayavaram-Mutupet	291,059	13,690	4·70	4·53	4·41	4·20	3·95	
Tinnevelly Quilon (British Section)	243·423	7,871	3·11	1·34	...	...	...	
Great Indian Peninsula	27,593,825	1,515,580	5·49	5·22	†5·46	4·76	2·32†	
Southern Mahratta	7,924,249	173,930	2·19	2·06	1·40	1·82	1·85	
Jodhpur-Hyderabad (British Section)	264,043	17,492	6·62	5·32	3·97	1·81	4·40	
TOTAL	209,568,214	10,529,148	5·02	4·71	5·09	4·73	4·91	
Total State and Guaranteed open lines	232,736,736	11,470,611	4·93	4·65	4·99	4·71	4·71	
Unopened lines, stores, etc.	2,731,588	...	...	...	...	...	...	
	235,468,324	11,470,611	4·87	4·61	4·95	4·69	4·65	
Private Companies:—Government payments.	1,763,870	...	...	...	...	...	...	
GRAND TOTAL	(a)237,232,194	...	...	...	...	...	...	

(3) *Companies' Railways*—		
Sterling expenditure to 31st March 1904 (page 245)	£ 65,405,677	
Deduct—Half of £1,854,690 spent in 1903-1904 (page 245)	927,345	
	64,478,332	
Add—Assam-Bengal interest (in footnote, page 244)	465,219	
		64,943,551
(4) *Capital of Local Boards*—		
Sterling expenditure to 31st March 1904 (page 285)	121,401	
Deduct—Half of £ *Nil* spent in 1903-1904 (page 285)	*Nil*	121,401
TOTAL		237,232,194

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1904. half the outlay in the year 1903-1904.
For Wardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		₹	₹	₹	₹
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	59,64,157	1,05,54,501	2,88,199	1,68,06,857
Madras	2	48,43,939	76,56,696	5,93,795	1,30,94,430
TOTAL GUARANTEED RAILWAYS		1,08,08,096	1,82,11,197	8,81,994	2,99,01,287
Total India converted into £ at ₹15 = £1		...	...	£	1,993,419
STATE RAILWAYS.					
India, General.					
East Indian	3	2,07,90,750	4,85,43,786	15,10,607	7,08,45,143
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	72,07,938	1,41,91,960	5,35,689	2,19,35,587
Bhopal	5	...	...	3,77,177	3,77,177
Palanpur-Deesa	6	15,776	12,248	131	28,155
		2,80,14,464	6,27,47,994	24,23,604	9,31,86,062
Central Provinces.					
Bengal-Nagpur	7	60,95,724	96,95,907	8,04,317	1,65,95,948
Warora Colliery	8	...	...	5,52,948	5,52,948
		60,95,724	96,95,907	13,57,265	1,71,48,896
Burma.					
Burma	9	69,37,392	69,11,435	2,58,042	1,41,06,869
Assam.					
Assam-Bengal	10	12,66,577	11,13,390	2,07,855	25,87,822
Jorhat	11	24,657	61,095	3,453	89,205
		12,91,234	11,74,485	2,11,308	26,77,027
Bengal.					
Eastern Bengal	12	66,77,167	1,07,08,432	13,28,802	1,87,14,401
Bengal Central*	13	8,03,948	6,32,925	68,739	15,05,612
Bengal and North-Western and Tirhoot	14	52,28,401	58,48,091	10,91,092	1,21,67,584
Brahmaputra-Sultanpur	15	1,34,318	1,34,050	1,390	2,69,758
		1,28,43,834	1,73,23,498	24,90,023	3,26,57,355
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	16	61,51,856	64,90,696	13,69,576	1,40,12,128
Indian Midland	17	27,08,992	48,35,064	2,41,812	77,85,868
Lucknow-Bareilly	18	5,02,612	8,63,295	63,337	14,29,244
Hardwar-Dehra	19	1,76,375	87,691	1,195	2,65,261
		95,39,835	1,22,76,746	16,75,920	2,34,92,501
Punjab.					
North-Western	20	1,59,65,161	3,55,31,992	5,90,192	5,20,87,345
Madras.					
South Indian	21	64,56,330	53,97,206	3,35,823	1,21,89,359
Tinnevelly Quilon (British Section)	22	1,66,641	35,358	1,473	2,03,472
North-East line, Madras Railway	23	20,90,582	23,13,203	1,99,661	46,03,446
Bezwada Extension	24	45,572	2,60,663	878	3,07,113
Guntakal-Mysore Frontier	25	2,00,835	3,13,834	2,598	5,17,267
Mysore	26	7,04,681	8,38,307	23,142	15,66,130
Mayavaram-Mutupet	27	2,83,760	1,23,383	3,793	4,10,936
Nilgiri	28	1,46,322	1,27,799	784	2,74,905
		1,00,94,723	94,09,753	5,68,152	2,00,72,628
Bombay.					
Great Indian Peninsula	29	1,15,79,794	3,37,07,760	5,64,333	4,58,51,887
Southern Mahratta	30	24,05,002	43,94,933	—18,577	67,81,358
Jodhpur-Hyderabad (British Section)	31	2,79,325	3,26,352	—22,186	5,83,491
		1,42,64,121	3,84,29,045	5,23,570	5,32,16,736
TOTAL STATE RAILWAYS		10,50,46,488	19,35,00,855	1,00,98,076	30,86,45,419
Total India converted into £ at ₹15 = £1				£	20,576,361
Receipts in England: Rent of premises occupied by the East Indian Railway Company				£	230
GRAND TOTAL				£	20,576,591

* Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

EXPENSES of RAILWAYS in INDIA during the Year 1903-1904.

WORKING EXPENSES.						NET RECEIPTS.	Net Receipts converted into £ at R15 = £1.	No. of Items.
Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.			
R	R	R	R	R	R	R	£	
18,43,212	30,57,297	12,40,135	13,11,906	11,82,043	86,34,593	81,72,264	544,818	1
17,90,982	27,66,974	7,38,282	10,29,464	8,19,046	71,44,748	59,49,682	390,645	2
36,34,194	58,24,271	19,78,417	23,41,370	20,01,089	1,57,79,341	1,41,21,946	941,463	
...	...	...	...	£	1,051,956	941,463	941,463	
56,24,655	78,09,749	16,88,484	51,60,951	35,93,779	2,38,77,618	4,69,67,525	3,131,168	3
24,53,002	40,26,746	15,64,735	17,30,797	13,46,364	1,11,21,644	1,08,13,943	720,930	4
...	...	...	...	1,85,736	1,85,736	1,91,441	12,703	5
3,097	5,470	2,003	2,247	(a) 9,170	21,987	6,168	411	6
80,80,754	1,18,41,965	32,55,222	68,93,995	51,35,049	3,52,06,985	5,79,79,077	3,865,272	
20,99,068	25,26,808	6,04,512	15,19,142	18,67,609	86,17,139	79,78,809	531,921	7
...	...	...		3,82,076	3,82,076	1,70,872	11,391	8
20,99,068	25,26,808	6,04,512	15,19,142	22,49,685	89,99,215	81,49,681	543,312	
22,40,115	31,04,578	6,39,699	13,46,812	11,53,968	84,85,172	56,21,697	374,780	9
5,76,669	4,65,409	1,34,735	3,24,409	5,80,027	20,81,249	5,06,573	33,772	10
21,582	30,324	—1,437	16,647	13,164	80,280	8,925	595	11
5,98,251	4,95,733	1,33,298	3,41,056	5,93,191	21,61,529	5,15,498	34,367	
23,02,365	28,93,609	8,99,893	20,92,155	17 50,472	99,98,494	87,15,907	581,060	12
2,64,833	1,97,830	73,307	1,58,343	3,06,099	10,00,418	5,05,194	33,680	13
12,08,675	11,79,481	2,72,635	8,64,558	(b) 52,63,279	87,88,628	33,78,956	225,264	14
...	...	...	...	1,21,392	1,21,392	1,48,366	9,891	15
38,35,873	42,70,920	12,45,835	31,15,056	74,41,242	1,99,08,932	1,27,48,423	849,895	
19,45,528	21,44,744	6,43,037	13,46,501	9,51,424	70,31,234	69,80,894	465,393	16
6,02,878	17,11,614	4,19,134	6,41,794	5,26,959	39,02,379	38,83,489	258,899	17
...	...	...	...	6,65,087	6,65,087	7,61,157	50,944	18
...	...	...	...	1,32,630	1,32,630	1,32,631	8,842	19
25,48,406	38,56,358	10,62,171	19,88,295	22,76,100	1,17,31,330	1,17,61,171	784,078	
74,00,684	1,08,53,932	23,79,594	38,11,833	20,52,927	2,64,98,970	2,55,88,375	1,705,891	20
10,05,711	21,93,348	4,45,080	7,94,749	7,85,315	52,24,203	69,65,156	464,344	21
17,785	38,204	7,129	13,373	13,409	89,900	1,13,572	7,571	22
7,06,939	9,95,835	2,62,981	3,80,358	6,25,573	29,71,686	16,31,760	108,784	23
34,014	44,166	10,446	17,305	46,962	1,52,891	1,54,222	10,282	24
71,424	1,10,034	30,427	47,105	46,347	3,05,337	2,11,930	14,129	25
2,17,879	3,29,035	91,194	1,41,039	1,78,146	9,57,293	6,08,837	40,589	26
34,413	75,604	15,085	26,790	53,689	2,05,581	2,05,355	13,690	27
55,359	81,466	6,841	30,067	27,185	2,00,918	73,987	4,932	28
21,43,524	38,67,692	8,69,183	14,50,784	17,76,626	1,01,07,809	99,64,819	664,321	
35,75,218	1,01,08,563	24,73,160	37,63,866	31,97,376	2,31,18,183	2,27,33,704	1,515,580	29
9,52,052	14,55,462	4,04,303	6,24,311	7,36,284	41 72,412	26,08,946	173,930	30
69,252	1,30,731	15,999	35,812	69,318	3,21,112	2,62,379	17,492	31
45,96,522	1,16,94,756	28,93,462	44,23,989	40,02,978	2,76,11,707	2,56,05,029	1,707,002	
3,35,43,197	5,25,12,748	1,30,82,976	2,48,90,962	2,66,81,766	(c)15,07,11,649	15,79,33,770	10,528,918	
...	...	...	...	...	(c)10,047,443	10,528,918	10,528,918	
...	...	...	...	...	...	230	230	
...	...	...	...	...	10,047,443	10,529,148	10,529,148	

(a) Includes R7,424, share of net receipts paid to the Palanpur Darbar.
(b) Includes R40,83,770, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(c) Exclusive of R49,60,716 or £330,715 on account of Surplus Profits paid to Companies. [See Note (a), page 131.]

H.—Railway Revenue Account.

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at ₹15=£1.	CHARGED Working Expenses.	Interest chargeable in India.
		₹	£	₹	₹
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	1,68,06,857	1,120,457	86,34,593	1,58,141
Madras	2	1,30,94,430	872,962	71,44,748	70,531
TOTAL GUARANTEED RAILWAYS		2,99,01,287	1,993,419	1,57,79,341	2,28,672
Total in sterling (India figures converted at ₹15=£1) £		**1,993,419**	**1,993,419**	**1,051,956**	**15,245**
STATE RAILWAYS.					
India, General.					
East Indian	3	7,08,45,143	(a)4,723,240	2,38,77,618	36,82,835
Rajputana-Malwa, including Godhra-Rutlam-Nagda	4	2,19,35,587	1,462,372	1,11,21,644	63,27,094
Rewari-Phulera Chord	5	...	..	...	29,623
Bhopal	6	3,77,177	25,145	1,85,736	1,19,850
Palanpur-Deesa	7	28,155	1,877	21,987	9,474
State Railway Stores	8	...	...	...	16,068
		9,31,86,062	6,212,634	3,52,06,985	1,01,84,943
Central Provinces.					
Bengal-Nagpur	9	1,65,95,948	1,106,396	86,17,139	(b)37,97,078
Warora Colliery	10	5,52,948	36,863	3,82,076	60,614
Umaria Colliery (depreciation on works)	11	...	...	...	7,307
Bilaspur-Katwah	12	...	...	...	3,005
Nagpur-Chattisgarh Depreciation Account	13	...	...	...	26,282
		1,71,48,896	1,143,259	89,99,215	38,94,286
Burma.					
Burma	14	1,41,06,869	940,458	84,85,172	(c)31,11,982
Assam.					
Assam-Bengal	15	25,87,822	172,522	20,81,249	27,71,177
Jorhat	16	89,205	5,947	80,280	36,268
		26,77,027	178,469	21,61,529	28,07,445
Bengal.					
Eastern Bengal	17	1,87,14,401	1,247,627	99,98,494	47,28,865
Murshidabad Branch	18	...	...	..	97,668
Dhubri-Gauhati Extension	19	...	...	...	34,925
Bengal Central*	20	15,05,612	100,374	10,00,418	(d) 9,330
Bengal and North-Western and Tirhoot	21	1,21,67,584	811,172	87,88,628	19,90,067
New extension of the Tirhoot	22	...	...	...	36,900
Brahmaputra-Sultanpur	23	2,69,758	17,984	1,21,392	88,185
Ranaghat-Bhagwangola	24	...	...	...	12,098
		3,26,57,355	2,177,157	1,99,08,932	69,08,039
United Provinces of Agra and Oudh.					
Oudh and Rohilkhand	25	1,40,12,128	934,142	70,31 234	16,94,785
Allahabad-Fyzabad	26	...	...	...	2,92,965
Agra-Delhi Chord	27	...	...	...	1,70,123
Indian Midland	28	77,85,868	519,058	39,02,379	(e)2,66,844
Lucknow-Bareilly	29	14,29,244	95,283	6,65,087	(f)4,46,196
Hardwar-Dehra	30	2,65,261	17,684	1,32,630	85,260
		2,34,92,501	1,566,167	1,17,31,330	29,56,173
Punjab.					
North Western	31	5,20,87,345	3,472,490	2,64,98,970	1,63,66,428
Jech-Doab (Southern Section)	32	...	...	...	21,120
Quetta-Nushki	33	...	...	...	84,710
Peshawar Railway Reserve Material	34	...	...	...	11,728
Frontier Railway Reserve Material	35	...	...	...	1,75,631
Petroleum Operations, Baluchistan	36	...	...	...	4,767
Jullundur-Hoshiarpur	37	...	...	...	581
Ludhiana-Ferozepur	38	...	...	...	1,132
Lower Sindh Extension	39	...	...	...	40 666
		5,20,87,345	3,472,490	2,64,98,970	1,67,06,763
Madras.					
South Indian	40	1,21,89,359	812,624	52,24,203	10,69,640
Ditto Marina Loop	41	...	...	...	99
Tinnevelly-Quilon (British Section)	42	2,03,472	13,565	89,900	13,090
Ditto (Native State Section)	43	...	...	...	1,24,617
North-East line, Madras Railway	44	46,03,446	306,896	29,71,686	24,99,113
Bezwada Extension	45	3,07,113	20,474	1,52,891	46,700
Guntakal-Mysore Frontier	46	5,17,267	34,484	3,05,337	2,36,249
Mysore	47	15,66,130	104,409	9,57,293	...
Mayavaram-Mutupet	48	4,10,936	27,396	2,05,581	(g)1,84,766
Azikhal-Mangalore	49	...	...	...	70,343
Nilgiri	50	2,74,905	18,327	2,00,918	1,32,763
Tirupattur-Krishnagiri	51	...	...	...	8,826
Morappur-Dharmapuri	52	...	...	...	5,570
Bellary-Royadrug	53	...	...	...	8,416
Hospet-Kottur	54	...	...	...	6,439
Vizagapatam-Raipur	55	...	...	...	9,802
		2,00,72,628	1,338.175	1,01,07,809	44,16,433
Bombay.					
Great Indian Peninsula	56				
Southern Mahratta	57	4,58,51,887	3,056,793	2,31,18,183	9,81,549
Jodhpur-Hyderabad (British Section)	58	67,81,358	452,090	41,72,412	(h)6,63,137
Ahmedabad-Dholka	59	5,83,491	38,899	3,21,112	1,57,211
Southern Mahratta (depreciation on works)	60	...	...	...	2,246
		...	...	...	21,083
		5,32,16,736	3,547,782	2,76,11,707	18,25,226
TOTAL STATE RAILWAYS		30.86.45.419	20,576,591	15,07,11,049	5,29,01,290
Total in sterling (India figures converted at ₹15=£1) £		**20,576,361**	**20,576,591**	**10,047,443**	**(j)3,526,753**

* Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

(a) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company

(b) Interest on advances in India, ₹24,91,517, interest on overdrawn Capital, ₹79,529, and interest on Capital Outlay on Northern Section, East Coast Railway, ₹12,26,032.

(c) Includes interest on overdrawn Capital, ₹35,489.

(d) Interest on advances in India.

(e) Interest on advances in India, ₹2,55,243, and interest on overdrawn Capital, ₹11,601.

(f) Interest on Debt ₹2,04,846
„ Advances in India 1,58,824
„ Capital deposited by Companies 82,526
4,46,196

(g) Includes interest on advances, ₹37,042, and interest on Capital deposited, ₹45,986.

(h) Interest on the Capital outlay on the Bellary-Kistna Railway, ₹6,63,137.

of the GOVERNMENT in respect of RAILWAYS during the Year 1903-1904.

UNDER EXPENDITURE HEADS.							NET GAIN OR LOSS TO GOVERNMENT.		No. of Items.
Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total India.	Total India converted into £ at R15=£1.	England (Interest and Annuities).	GRAND TOTAL.	Gain.	Loss.	
R	R	R	R	£	£	£	£	£	
15,27,629	1,38,289	—68,798	1,03,89,854	692,657	474,819	1,167,476	...	47,019	1
...	57,177	—1,23,309	71,49,147	476,610	557,953	1,034,563	...	161,601	2
15,27,629	1,95,466	—1,92,107	1,75,39,001	1,169,267	1,032,772	2,202,039	...	208,620	
101,842	13,031	—12,807	1,169,267	1,169,267	1,032,772	2,202,039	...	(k)208,620	
23,49,371	...	...	2,99,09,824	1,993,988	1,652,400	3,646,388	1,076,852	...	3
..	...	...	1,74,48,738	1,163,249	...	1,163,249	299,123	...	4
...	...	...	29,622	1,975	...	1,975	..	1,975	5
...	...	...	3,05,586	20,372	...	20,372	4,773	...	6
...	...	...	31,461	2,098	...	2,098	...	221	7
...	...	...	16,068	1,071	...	1,071	...	1,071	8
23,49,371	...	...	4,77,41,299	3,182,753	1,652,400	4,835,153	1,377,481	...	
4,067	...	...	1,24,18,284	827,886	351,914	1,179,800	...	73,404	9
...	...	...	4,42,690	29,513	...	29,513	7,350	...	10
...	...	...	7,307	487	...	487	...	487	11
...	...	...	3,005	200	...	200	...	200	12
...	...	...	26,282	1,752	...	1,752	...	1,752	13
4,067	...	..	1,28,07,568	859,838	351,914	1,211,752	...	68,493	
4,32,246	...	...	1,20,29,400	801,960	87,500	889,460	50,998		14
...	...	...	48,52,426	323,495	88,217	411,712	...	39,190	15
...	...	...	1,16,548	7,770	...	7,770	...	1,823	16
...	...	...	49,68,974	331,265	88,217	419,482	...	241,013	
...	...	...	1,47,27,360	981,951	155,595	1,137,546	110,081	...	17
...	...	...	97,668	6,511	...	6,511	...	6,511	18
...	...	...	34,925	2,201	...	2,201	...	2,201	19
1,24,656	...	...	11,34,404	75,627	33,750	109,377	...	9,003	20
...	...	...	1,07,78,695	718,580	...	718,580	92,592	...	21
...	...	...	36,900	2,460	...	2,460	...	2,460	22
25,862	...	...	2,35,439	15,696	...	15,696	2,288	...	23
...	...		12,098	807	...	807	...	807	24
1,50,518	...	...	2,70,57,489	1,803,833	189,345	1,993,178	183,979	...	
...	...	...	87,26,019	581,735	322,567	904,302	29,840	...	25
...	...	...	2,92,965	19,531	...	19,531	...	19,531	26
...	...	...	1,70,123	11,341	...	11,341	...	11,341	27
2,061	...	...	41,71,284	278,086	261,888	539,974	...	20,916	28
59,561	...	...	11,70,844	78,056	...	78,056	17,227	...	29
23,050	...	...	2,40,940	16,063	...	16,063	1,621	...	30
84,672	...	...	1,47,72,175	984,812	584,455	1,569,267	..	3,100	
...	...	...	4,28,65,398	2,857,693	572,261	3,429,954	42,536	...	31
...	...	...	21,120	1,408	...	1,408	...	1,408	32
...	...	...	84,710	5,647	...	5,647	...	5,647	33
...	...	...	11,728	782	...	782	...	782	34
...	...	...	1,75,631	11,709	...	11,709	...	11,709	35
...	...	...	4,767	318	..	318	...	318	36
...	...	...	581	39	...	39	...	39	37
...	...	...	1,132	75	...	75	...	75	38
...	...	..	40,666	2,711	...	2,711	..	2,711	39
...	...	...	4,32,05,733	2,880,382	572,261	3,452,643	19,847	...	
8,29,742	...	...	71,23,585	474,906	189,760	664,666	147,958	...	40
...	...	...	99	7	...	7	...	7	41
...	...	...	1,02,990	6,866	7,673	14,539	...	974	42
...	...	...	1,24,617	8,308	14,202	22,510	...	22,510	43
...	...	...	54,70,799	364,720	...	364,720	...	57,824	44
...	...	...	1,99,591	13,306	...	13,306	7,168	...	45
...	...	...	5,41,586	36,106	...	36,106	...	1,622	46
1,46,012	...	...	11,03,305	73,554	(i)	73,554	30,855	...	47
..	...	...	3,90,347	26,023	...	26,023	1,373	...	48
...	...	...	70,343	4,690	...	4,690	...	4,690	49
...	...	...	3,33,681	22,245	...	22,245	...	3,918	50
...	...	...	8,826	588	..	588	...	588	51
...	...	...	5,570	371	...	371	...	371	52
...	...	...	8,416	561	...	561	...	561	53
...	...	...	6,439	429	...	429	...	429	54
...	...	...	9,802	653	...	653	...	653	55
9,75,754	...	...	1,54,99,996	1,033,333	211,635	1,244,968	93,207	...	
3,26,878	...	...	2,44,26,610	1,628,441	1,542,813	3,171,254	...	114,461	56
6,37,210	...	...	54,72,759	364,850	276,790	641,640	...	189,550	57
...	...	...	4,78,323	31,888	...	31,888	7,011	..	58
...	...	...	2,246	150	...	150	...	150	59
...	...	...	21,083	1,406	...	1,406	...	1,406	60
9,64,088	...	...	3,04,01,021	2,026,735	1,819,603	3,846,338	...	298,556	
49,60,716	...	...	20,85,73,655	13,904,911	5,557,330	19,462,241	1,114,350	...	
330,715	...	...	13,904,911	13,904,911	(j)5,557,330	19,462,241	(k)1,114,350	...	

(i) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta Railway.

(j) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,301,384	1,140,397
Annuities in purchase of Railways	...	3,004,620
Interest chargeable against Companies on Advances	196,797	218,884
Interest on Capital deposited by Companies	28,572	1,193,429
TOTAL	3,526,753	5,557,330

(k) Net gain on Guaranteed and State Railways as above £ 905,730

Add—
Net Receipts on account of Subsidized Railways, Accounts Nos. 59 and 59A 9,313

Deduct—
Miscellaneous Railway Expenditure, Account No. 60 54,374

TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 860,669

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1903-1904, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	218,358	218,358
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	36,82,835	245,522	...	245,522
TOTAL INTEREST ON DEBT	36,82,835	245,522	290.185	535,707
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,066	849,066
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	79,770	79,770
Contribution towards management	...	...	1,375	1,375
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,192,211	1,192,211
TOTAL	36,82,835	245,522	1,482,396	1,727,918

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1903-1904, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	18,734	18,734
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	47,28,866	315,258	...	315,258
TOTAL INTEREST ON DEBT	47,28,866	315,258	32,687	347,945
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,831	116,831
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	5,948	5,948
Contribution towards management	...	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	122,908	122,908
TOTAL	47,28,866	315,258	155.595	470,853

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1903-1904, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	₹	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	151,839	151,839
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—497	—497
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	1,63,66,428	1,091,095	...	1,091,095
TOTAL INTEREST ON DEBT	1,63,66,428	1,091,095	151,342	1,242,437
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,794	371,794
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	49,004	49,004
Contribution towards management	...	...	121	121
TOTAL ANNUITIES IN PURCHASE	...	...	420,919	420,919
TOTAL	1,63,66,428	1,091,095	572,261	1,663,356

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1903-1904, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on India 3½ per cent. Stock	...	..	—1,056	—1,056
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,893	10,893
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,739	2,739
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	16,94,785	112,986	...	112,986
TOTAL	16,94,785	112,986	322,567	435,553

NO. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1903-1904, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,69,640	71,309	...	71,309
TOTAL	10,69,640	71,309	146,635	217,944

NO. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1903-1904, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debentures and Debenture Stock	...	...	151,861	151,861
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	..	45,120	45,120
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	9,81,549	63,437	...	65,437
TOTAL INTEREST ON DEBT	9,81,549	65,437	196,981	262,418
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	73	73
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,582	1,268,582
TOTAL	9,81,549	65,437	1,465,563	1,531,000

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1903-1904.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
Central Provinces.—	Bengal-Nagpur	24,91,517	166,101	89,700	255,801
Bengal.—	Bengal Central	9,330	622	16,250	16,872
United Provinces of Agra and Oudh.—	Indian Midland	2,55,243	17,016	43,712	60,728
	Lucknow-Bareilly	1,58,824	10,589	...	10,589
Bombay—	Southern Mahratta	...	...	69,222	69,222
	TOTAL IMPERIAL	29,14,914	194,328	218,884	413,212
	LOCAL.				
Madras.—	Mayavaram-Mutupet	37,042	2,469	...	2,469
	GRAND TOTAL	29,51,956	196,797	218,884	415,681

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1903-1904.

PROVINCES AND RAILWAY COMPANIES.		INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
	IMPERIAL.	R	£	£	£
India.—	East Indian	...	...	170,004	170,004
Central Provinces.—	Bengal-Nagpur	79,529	5,302	262,214	267,516
Burma.—	Burma	35,489	2,366	87,500	89,866
Assam.—	Assam-Bengal	...	...	88,217	88,217
Bengal.—	Bengal Central	...	...	17,500	17,500
	Brahmaputra-Sultanpur	88,185	5,879	...	5,879
United Provinces of Agra and Oudh.—	Indian Midland	11,601	773	218,176	218,949
	Hardwar-Dehra	85,260	5,684	...	5,684
	Lucknow-Bareilly	82,526	5,502	...	5,502
Madras.—	South Indian	...	...	43,125	43,125
	Do. Extensions	...	...	21,875	21,875
Bombay.—	Southern Mahratta	...	...	207,568	207,568
	Great Indian Peninsula	...	...	77,250	77,250
	TOTAL IMPERIAL	3,82,590	25,506	1,193,429	1,218,935
	LOCAL.				
Madras.—	Mayavaram-Mutupet	45,986	3,066	...	3,066
	GRAND TOTAL	4,28,576	28,572	1,193,429	1,222,001

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1903-1904.

	India General.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹
SURPLUS PROFITS.								
Bombay, Baroda and Central India Railway	15,27,629	...	...	...	...	...	...	15,27,629
Madras Railway	...	...	...	...	...	...	...	...
TOTAL	15,27,629	...	...	...	...	...	...	15,27,629
COMPENSATION FOR LAND.								
Bombay, Baroda and Central India Railway	...	...	...	...	...	...	1,38,289	1,38,289
Madras Railway	...	...	...	..	...	57,177	...	57,177
TOTAL	...	...	...	...	...	57,177	1,38,289	1,95,466
ESTABLISHMENT.								
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies	1,26,000	52,689	42,037	1,11,161	87,343	72,981	1,61,365	6,53,576
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies	...	27,164	24,829	68,340	41,621	64,659	1,14,477	3,41,090
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:								
East Indian *1,75,658*								
Rajputana-Malwa system *1,42,747*								
Bengal and North-Western and Tirhoot *57,578*								
Bengal-Nagpur *1,61,537*								
Bengal Central *10,001*								
Indian Midland and Great Indian Peninsula *2,13,956*								
Southern Mahratta and Mysore *1,07,061*								
Lucknow-Bareilly *11,640*								
South Indian 98,522								
Assam-Bengal *60,812*								
Burma *1,07,335*								
Madras Railway (North-East Line) *39,926*								
	11,86,773	...	...	...	...	...	...	*11,86,773*
TOTAL	*10,60,773*	79,853	66,866	1,79,501	1,28,964	1,37,640	2,75,842	*1,92,107*
GRAND TOTAL	4,66,856	79,853	66,866	1,79,501	1,28,964	1,94,817	4,14,131	15,30,988
Total India converted into £ at ₹15=£1 . . £								102,066

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1904, the NET REVENUE of the several COMPANIES to the 31st of December 1903, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1904.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1903, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway .	16,556,000	143,802	16,699,802	16,119,707	580,095
Madras Railway	21,954,665	19,311	21,973,976	13,384,050	8,589,926
TOTAL £	38,510,665	163,113	38,673,778	29,503,757	9,170,021

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1903-1904.

	IMPERIAL.
INDIA—	
Madras—	
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway ₹	2,41,505
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore . . . . . ₹	2,47,340
TOTAL INDIA . ₹	4,88,845
Total India converted into £ at ₹15=£1 . £	32,590
ENGLAND—	
Southern Punjab Railway—	
Government share of Surplus Profits . . . . . £	5,998
Rohilkund-Kumaon Railway—	
Government share of Surplus Profits taken in reduction of the Company's debt for advances of Interest . . . . . £	1,224
TOTAL RECEIPTS £	39 812

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1903-1904.

		IMPERIAL.	PROVINCIAL.	LOCAL.
		₹	₹	₹
Assam.				
Share of joint audit charges of the Assam Railways and Trading Company		...	2,226	2,226
Bengal.				
Mymensing-Jagannathgung Railway	(Land)	1,559	...	
Laksam-Noakhali Railway Company	(ditto)	59,589	...	
Bengal and North-Western Railway Company	(ditto)	2,36,152	...	
Brahmaputra-Sultanpur Railway Company	(ditto)	272	...	
South Behar Railway Company	(ditto)	3,820	...	
Bengal Dooars Railway Company	(ditto)	1,111	...	
Tribeni Branch Extension	(ditto)	...	5,311	
		3,02,453	5,311	3,07,764
United Provinces of Agra and Oudh.				
Hardwar-Dehra Railway Company	(Land)	14,894	...	14,894
Punjab.				
Kalka-Simla Railway Company	(Land)	2,400	...	
Delhi-Umballa-Kalka Railway Company	(ditto)	636	...	
Southern Punjab Railway Company	(ditto)	20,461	...	
		23,491	...	23,491
Madras.				
Nilgiri Railway Company	(Land)	582	...	
Tanjore District Board Railway (Mutupet Arantangi extension).	(Land)	1,09,377	..	
		1,08,795	...	1,08,795
Bombay.				
Sabarmati-Dholka Railway Company	(Land)	15	...	
Tapti Valley Railway Company	(ditto)	93	...	
Barsi Railway Extensions	(ditto)	212	...	
		320	...	320
TOTAL .		4,49,953	7,537	4,57,490
Total India converted into £ at ₹15=£1 £		29,996	503	30,499

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1903-1904.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	Local.	TOTAL.
India, General.	₹	₹	₹	₹
Nagda Bara Muttra Survey	1,02,215	...	...	
Surplus Establishment and Miscellaneous Charges	64,934	...	...	
Establishment of the Director of Railway Construction (share of)	2,00,000	...	...	
Port Store-keeper's Establishment	150	...	...	
Godhra-Baroda Chorda Survey	—15,082	...	...	
TOTAL	3,52,217	...	...	3,52,217
Central Provinces.				
Bilaspur-Mungeli Survey	2,027	...	...	
Itarsi-Nagpur Survey	49,402	...	...	
Gondia-Chanda Survey	—333	...	...	
Gondia-Chanda Railway (setting out and demarcation of land)	5,841	...	...	
Nagpur-Brahmapdri Survey	—601	...	...	
Multai-Wardha Survey	12,439	...	...	
Khamgaon-Jalna Survey	52	...	...	
Bellarpur-Warrangal Survey	39	...	...	
Khandwa-Akola-Basim Survey	1,304	...	...	
Warora-Chanda Survey	2,717	...	...	
Shahpur-Nagpur Survey	45,498	...	...	
Chindwara-Penchvalley Survey	7,616	...	...	
TOTAL	1,26,001	..	..	1,26,001
Burma.				
Arakan Surveys	...	83,185	...	
Southern Shan States Survey	...	2,070	...	
TOTAL	...	85,255	...	85,255
Assam.				
Tilagaon-Sylhet Survey	1,638	...	...	
Akhaura-Bhairab Bazaar Survey	3,246	...	...	
Coal exploration in Assam	683	...	...	
TOTAL	5,507	...	...	5,567
Bengal.				
Bhagirathi Bridge	2,449	...	...	
Dichu River Valley	1,746	...	...	
Sara Bridge Survey	55,868	...	...	
Bhagalpur-Bararighat Survey	165	...	...	
Hariharpur-Asansol Survey	—15,356	..	...	
Sara-Serajgunj Survey	5,865	...	...	
Katihar-Malda Survey	28,482	...	...	
Additional borings at Asansol	—326	...	...	
Ondal-Sainthia Survey	—236	...	...	
Burharwa-Azimgunj-Katwa Survey	18,058	...	...	
TOTAL	96,715	...	...	96,715
United Provinces of Agra and Oudh.				
Muttra Aligarh Survey	12,824	...	...	
Philibit-Barmdeo Survey	6,611	...	...	
Khurja-Hapur Survey	—2,220	...	...	
Agra City Chord Survey	3,008	...	...	
Oudh and Rohilkhand Branch Surveys	—2,055	...	...	
Burhwal-Sitapur Survey	13,883	...	...	
Lalkua-Kashipur Survey	7,879	...	...	
Allahabad-Jaunpur Survey	8,192	...	...	
TOTAL	48,122	...	...	48,122
Punjab.				
Lodhran-Mailsi Survey	1,738	...	...	
McLeodganj-Ferozepur Survey	5,422	...	...	
Ludhiana-Dhuri-Jakhal Railway (Land)	1,819	...	...	
Frontier Railway Reserve Material	2,264	...	...	
Shahdera-Lyallpur Survey	1,493	...	...	
Boringover Indus at Khusalgarh	5,665	...	...	
TOTAL	18,401	...	...	18,401
Madras.				
Yerragudpud Jammalamadinga Survey	—70	...	...	
Dindigul-Satyyamangalam Survey	36,667	...	...	
Coonoor-Ootacamund Survey	7,675	...	...	
Bezwada-Masulipatam Survey	17	...	...	
Tinnevelly-Tiruchendar Survey	...	...	9,094	
Podanur-Palni Survey	8,751	...	...	
Salem-Atur Survey	—2	...	...	
Guntur-Repalli Survey	...	...	2	
Marina Loop Branch	7,378	...	...	
Pamban-Rameswaram Survey	1,829	...	...	
Coonoor-Ootacamund Extension Resurvey	...	30	...	
TOTAL	62,245	30	9,096	71,371
Bombay.				
Viramgam Malia Survey	9,546	...	...	
Sion to Ballard Pier Survey	2,176	...	...	
Petlad-Cambay (Land)	211	...	...	
Hyderabad-Godavery Valley	34	...	...	
TOTAL	11,967	...	...	11,967
GRAND TOTAL ₹	7,21,235	85,285	9,096	8,15,616
Total India converted into £ at R15= £1 £	48,082	5,686	606	54,374

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section J.—Irrigation.

Revenue £2,911,763. Expenditure £2,680,007.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Major Works . .	61	Direct receipts	147	...	1,920,030	...
	62	Working Expenses (Abstract Account) .	147	...	...	810,751
	62A	„ „ (Detailed Account) .	149	810,751	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A) . . .	150	...	837,139	...
	63	Statement of Financial Results . . .	150 and 151	...	...	...
	63	Interest on Debt	151	...	...	994,235
Minor Works and Navigation . .	64	Gross Receipts	157		154,594	...
	64A	Summary of Receipts from Minor Works and Navigation	158	154,594	...	...
	65	Expenditure (Abstract Account) . .	161	...	...	875,021
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	165	123,122	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	168	111,427	...	...
				TOTAL .	2,911,763.	2,680,007

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1903-1904.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous	TOTAL.
Imperial.												
Burma.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Mandalay Canal	78,568	...	...	...	...	...	...	...	405	...	75	79,048
United Provinces of Agra and Oudh.												
Betwa Canal	1,39,763	...	177	..	2,419	...	...	...	67	...	262	1,42,688
Add—Imperial share of Provincial Revenue in terms of Provincial Contract	23,04,044	1,67,332	...	...	...	...	...	...	...	...	...	24,71,376
TOTAL	24,43,807	1,67,332	177	...	2,419	...	...	...	67		262	26,14,064
Punjab.												
Western Jumna Canal, including Sirsa Branch	16,07,379	7,06,148	5,869	...	10,668	2,019	11,087	56,374	3,285	2,669	3,600	24,09,693
Bari Doab Canal	31,02,869	...	19,419	...	20,918	8,664	1,41,763	...	2,143	1,948	5,689	33,03,413
Sirhind Canal	26,03,369	...	11,497	...	10,454	6,859	48,446	3,373	4,339	2,510	50,733	27,41,580
Chenab Canal	67,89,695	2,80,121	5,342	...	4,176	5,683	16,328	...	10,461	2,461	1,03,032	72,17,299
Upper Sutlej Inundation Canal	3,54,959	...	31	...	797	1,413	...	...	1,080	376	5,267	3,63,923
Sidhnai Canal	3,13,613	...	1,939	...	43	529	...	...	1,329	40	629	3,18,122
Jhelum Canal	2,72,601	...	2,058	...	20	583	...	...	4,572	679	3,098	2,83,611
Indus Inundation Canal	1,31,144	...	78	...	4,387	48	...	...	...	569	538	1,36,764
TOTAL	1,51,75,629	(a)9,86,269	46,233	...	51,463	25,798	2,18,224	59,747	27,209	11,252	1,72,586	1,67,74,410
North-West Frontier.												
Swat River Canal	4,92,542	...	192	...	896	10	16,000	...	791	...	74	5,10,505
Madras.												
Godavári Delta Project	...	...	...	...	9,212	11,015	...	86,605	109	106	896	1,07,943
Kistna Delta Project	...	...	...	1,364	3,795	32,749	...	36,784	1,968	...	9,345	86,005
Cauvery Delta Project	...	...	...	...	625	2,291	...	...	124	...	108	3,148
Penner Anicut Project	...	...	...	...	...	1,485	...	...	83	...	34	1,602
Barur Tank	...	...	...	...	...	—31	...	...	...	...	...	—31
Sriváikuntam Anicut Project	...	...	...	293	...	889	...	...	281	...	9	1,472
Kurnool Canal	1,67,694	..	7	463	...	2,452	...	869	403	..	2,067	1,73,955
Periyar Project	...	...	...	...	...	2,540	...	263	192	...	22	3,017
Rushikulya Project	...	...	...	250	...	468	...	...	2	...	1,238	1,958
TOTAL	1,67,694	...	7	2,370	13,632	53,858	...	1,24,521	3,162	106	13,719	3,79,069
Bombay.												
Nasrat Canal	182	...	...	...	206	62	...	...	...	17	338	805
Shetphal Tank	645	...	...	...	...	1	...	...	27	...	35	708
Desert Canal	48,795	...	...	...	15	3	...	...	216	162	460	49,591
Begari Canal	17,223	...	...	...	15	192	...	...	...	68	998	18,496
Eastern Nara Works	2,025	...	148	...	900	3,694	...	...	56	4,713	14,489	26,025
Hathmati Canal	1,522	...	3	...	372	269	...	...	...	...	...	2,166
Pravara River Works—Lakh Canal	2,535	...	...	..	60	125	...	...	1	4	...	2,725
Kadva River Works	13,253	...	...	...	87	55	...	...	...	...	83	13,478
Krishna Canal	42,460	...	...	...	...	906	...	...	41	...	...	43,407
Lower Panjhra River Works	12,962	...	25	...	234	243	...	...	...	..	122	13,586
Ekruk Tank	18,893	...	1,309	5,616	333	2,317	...	...	4	...	249	28,721
Mutha Canals	2,04,868	...	3,719	1,10,156	870	2,943	...	...	143	...	5,236	3,27,935
Unharwáh Canal	251	...	...	...	20	...	...	...	...	140	52	463
Jamrao Canal	1,52,651	...	10	...	465	2,064	....	...	636	7,294	7,040	1,70,160
Mhasvad Tank	27,782		...	...	1	96	...	...	31	...	29	27,939
Nira Canal	2,52,297	...	191	...	156	446	...	...	155	...	1,509	2,54,754
Mahiwah	301	...	..	...	12	150	...	...	...	..	...	463
Dad	—571	...	...	...	392	10	...	...	1	...	—56	—224
TOTAL	7,98,071	...	5,405	1,15,772	4,1[illegible]	13,576	...	...	1,311	12,338	30,584	9,81,198
Total Imperial	1,91,56,314	[illegible],601	52,014	[illegible]	[illegible]	93,242	2,34,224	1,84,268	32,945	23,696	2,17,300	2,13,38,294

Provincial.												
Bengal.												
Orissa Project	3,26,485	...	157	...	5,602	993	...	70,336	4,259	...	22,071	4,29,897
Midnapore Canal	1,49,022	...	250	...	155	102	...	47,153	722	...	22,939	2,20,313
Tidal Canal	...	...	...	...	25	561	...	40,913	130	...	705	42,334
Sone Project	12,51,229	...	1,763	...	2,435	714	1,414	22,708	9,333	..	38,719	13,28,315
TOTAL	17,26,736	...	2,170	...	8,217	2,370	1,414	1,81,110	14,438	...	84,434	20,20,889
United Provinces of Agra and Oudh.												
Ganges Canal	31,19,921	29,508	2,808	1,900	64,395	...	54,080	7,493	1,430	1,526	12,682	32,95,743
Lower Ganges Canal	20,78,392	1,82,176	5,466	(*b*)686	36,241	...	7,341	5,560	1,987	842	21,629	23,40,320
Agra Canal	6,92,523	1,18,861	1,100	...	18,010	...	3,253	1,454	228	453	1,489	8,37,371
Eastern Jumna Canal	11,39,190	4,120	1,545	...	35,190	...	8,698	...	460	2,348	1,258	11,92,809
Fatehpur Branch, Lower Ganges Canal	2,42,439	...	98	...	3,512	...	...	...	...	346	4	2,46,399
TOTAL	72,72,465	(*a*) 3,34,665	11,017	2,586	1,57,348	...	73,372	14,507	4,105	5,515	37,062	79,12,642
Deduct—Imperial share in terms of Provincial Contract	*23,04,044*	*1,67,332*	...	...	...	...	...	...	...	...	...	*24,71,376*
	49,68,421	1,67,333	11,017	2,586	1,57,348	...	73,372	14,507	4,105	5,515	37,062	54,41,266
Total Provincial	66,95,157	1 67,333	13,187	2,586	1,65,565	2,370	74,786	1,05,617	18,543	5,515	1,21,196	74,62,155
GRAND TOTAL	2,58,51,471	13,20 934	65,201	1,20,728	2,38,113	95,612	3,09,010	3,79,885	51,188	29,211	3,38,796	2,88 00,449
											Grand Total converted into £ at R15=£1 ... £	1,920,030

(*a*) Recoveries by the Civil Department.

(*b*) Includes R607 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1903-1904.

	Imperial.							Provincial.			Grand Total.
	Burma.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.	Bengal.	United Provinces of Agra and Oudh.	Total.	
Working Expenses and Maintenance:		R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	...	7,561	4,68,140	851	1,22,781	24,093	6,23,426	55,824	2,62,688	3,18,512	9,41,938
Maintenance and Repairs	67,848	33,246	24,46,803	19,458	7,62,316	5,65,082	38,94,753	3,11,190	13,49,190	16,60,380	55,55,133
Establishment	23,217	61,875	23,98,121	76,432	6,29,815	2,32,490	34,21,950	6,06,542	(*d*) 13,22,654	19,29,196	53,51,146
Tools and Plant	962	5,120	66,820	859	1,28,114	16,488	2,18,363	37,243	22,993	60,236	2,78,599
Refunds of Revenue	...	656	(*c*)20,009	110	556	668	21,999	6,242	6,211	12,453	34,452
TOTAL	92,027	1,08,458	53,99,893	97,710	16,43,582	8,38,821	81,80,491	10,17,041	29,63,736	39,80,777	1,21,61,268
										Total converted into £ at R15=£1 . £	810,751

(*c*) Includes R4,112 on account of Refund of Owners' Rates.

(*d*) Includes R21,550 Outlay by Civil Officers.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1903-1904.

	Expenditure during the Year.						Expenditure to end of the Year					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Burma.												
Mandalay Canal	...	67,848	23,217	962	...	92,027	...	92,603	28,773	962	...	1,22,338
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,694	11,253	...	3,87,980
Betwa Canal	7,561	33,246	61,875	5,120	656	1,08,458	92,847	6,01,482	10,30,526	31,217	6,519	17,62,591
TOTAL	7,561	33,246	61,875	5,120	656	1,08,458	3,91,880	6,01,482	11,08,220	42,470	6,519	21,50,571
Punjab.												
Western Jumna Canal, including Sirsa Branch	50,761	3,64,855	4,05,147	12,135	(a)14,460	8,47,358	10,10,686	1,21,82,952	1,16,44,463	2,70,866	1,94,990	2,53,03,957
Bari Doab Canal	56,110	5,08,771	4,15,426	13,810	1,377	9,95,494	12,25,638	1,07,48,837	1,08,61,442	2,64,147	1,13,531	2,32,13,645
Sirhind Canal	33,949	3,78,659	4,20,916	13,097	525	8,47,146	8,44,015	52,80,372	54,33,034	1,08,244	34,575	1,17,00,240
Chenab Canal	1,79,513	6,65,602	8,11,128	14,425	3,043	16,73,711	6,88,546	43,34,065	50,25,404	1,14,810	35,165	1,01,97,990
Upper Sutlej Inundation Canal	23,442	1,83,961	1,14,175	863	472	3,22,913	3,52,303	35,79,739	27,20,267	45,266	8,180	67,05,755
Jhelum Canal	15,817	1,63,145	92,250	7,689	81	2,78,982	18,519	2,52,103	1,58,359	12,380	81	4,41,442
Sidhnai Canal	3,252	71,078	65,490	1,264	31	1,41,115	1,86,274	9,04,542	7,22,614	29,636	299	18,43,365
Indus Inundation Canal	1,05,296	1,10,732	73,589	3,537	20	2,93,174	10,68,535	48,68,454	28,50,493	54,366	1,247	88,43,095
TOTAL	4,68,140	24,46,803	23,98,121	66,820	20,009	53,99,893	53,94,566	4,21,51,064	3,94,16,076	8,99,715	3,88,068	8,82,49,489
North-West Frontier.												
Swat River Canal	851	19,458	76,432	859	110	97,710	58,917	5,66,126	9,29,618	14,040	1,161	15,69,862
Madras.												
Godavari Delta System	27,492	2,72,042	2,45,461	62,471	135	6,07,601	6,98,434	98,70,979	68,41,823	15,23,533	14,534	1,89,52,303
Kistna Delta System	30,206	3,19,397	2,29,346	63,411	148	6,42,508	4,22,879	73,12,486	48,79,610	10,68,848	17,628	1,37,01,451
Penner River Canal	18,527	25,781	30,582	*—12*	85	74,963	92,211	4,91,346	5,35,191	3,534	272	11,22,554
Kurnool Canal	5,102	47,630	23,775	1,236	179	77,922	3,05,531	17,84,605	6,69,847	70,086	7,909	28,37,978
Barur Tank Project	3,877	5,645	3,474	26	...	12,022	14,479	35,040	18,690	51	12	68,272
Cauvery Delta System	9,627	*—10,239*	46,949	*—855*	...	45,482	6,64,522	*—11,52,469*	9,65,334	*—33,896*	925	4,44,416
Srivaikuntam Anicut System	9,873	10,421	11,610	*—78*	...	31,826	73,154	3,69,149	2,65,344	2,850	274	7,10,771
Rushikulya Project	4,087	40,885	10,280	280	...	55,532	30,296	3,57,116	90,344	7,771	23	4,85,550
Periyar Project	13,990	50,754	29,338	1,635	9	95,726	60,521	4,91,534	1,81,219	16,977	9	7,50,260
TOTAL	1,22,781	7,62,316	6,29,815	1,28,114	556	16,43,582	23,62,027	1,95,59,786	1,44,50,402	26,59,754	41,586	3,90,73,555

Bombay.												
Desert Canal	7,473	88,512	22,540	1,001	...	1,19,526	94,296	10,70,507	2,64,673	9,254	...	14,38,730
Begari Canal	2,117	50,549	21,993	591	...	75,250	1,06,167	18,85,684	4,62,247	12,546	8	24,66,652
Eastern Nara Works	16	58,302	19,757	180	...	78,255	87,318	23,17,886	9,59,044	25,680	8,042	33,97,970
Hathmati Canal	...	4,973	1,607	78	...	6,658	2,103	1,34,497	67,647	812	2,469	2,07,528
Pravara River Works—Lakh Canal	...	1,975	1,416	37	19	3,447	715	1,23,066	1,30,958	2,127	65	2,56,931
Kadva River Works	...	3,862	2,717	166	...	6,745	146	1,01,350	1,49,619	2,790	203	2,54,108
Krishna Canal	561	6,210	3,752	783	36	11,342	3,358	2,88,038	1,88,611	3,895	203	4,84,105
Lower Panjhra River Works	73	1,205	2,001	100	...	3,379	4,901	85,563	65,783	1,656	3,666	1,61,569
Ekruk Tank	*—82*	7,544	3,409	143	...	11,014	41,419	2,54,391	1,85,555	3,249	1,074	4,85,688
Mutha Canals	12,550	34,400	31,533	6,925	505	85,913	81,382	10,16,877	6,96,497	67,189	19,336	18,81,281
Unharwah Canal	3,249	25,775	6,131	240	...	35,395	92,505	3,22,856	55,323	2,944	...	4,73,628
Jamrao Canal	922	1,37,213	68,199	3,597	...	2,09,931	2,363	4,58,835	1,74,997	9,621	...	6,45,816
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	...	6,753	3,939	98	...	10,790	17,358	1,38,531	1,02,996	1,449	5	2,60,339
Nira Canal	...	23,862	21,977	2,000	29	47,868	658	3,91,178	3,34,213	14,249	1,016	7,41,314
Mahiwah	1,822	26,324	*—593*	...	...	27,553	16,393	66,603	*—7,786*	375	...	75,585
Dad Canal	*—4,608*	51,721	9,234	217	45	56,609	*—4608*	1,87,288	37,536	671	45	2,20,932
Shetphal Tank	...	1,048	1,407	50	34	2,539	...	1,440	1,657	50	34	3,181
Nasrat Canal	...	34,854	11,471	282	...	46,607	...	34,854	11,471	282	...	46,607
TOTAL	24,093	5,65,082	2,32,490	16,488	668	8,38,821	5,46,869	88,89,977	38,88,634	1,59,208	36,243	1,35,20,931
Total Imperial	6,23,426	38,94,753	34,21,950	2,18,363	21,999	81,80,491	87,54,259	7,18,61,038	5,98,21,723	37,76,149	4,73,577	14,46,86,746
Provincial.												
Bengal.												
Orissa Project	40,581	1,16,573	1,91,068	7,701	1,914	3,57,837	1,95,043	63,51,856	49,12,090	5,24,818	21,704	(c) 1,20,05,511
Midnapore Canal	2,969	56,880	67,092	13,836	265	1,41,042	1,33,024	35,49,366	19,94,106	7,55,453	12,985	64,44,934
Tidal Canal	...	11,753	8,052	4,000	...	23,805	29,845	7,92,010	3,52,993	93,753	2,929	12,71,530
Sone Project	12,274	1,25,984	3,40,330	11,706	4,063	4,94,357	2,02,160	64,33,389	81,33,827	5,17,340	1,65,256	1,54,51,972
TOTAL	55,824	3,11,190	6,06,542	37,243	6,242	10,17,041	5,60,072	1,71,26,621	1,53,93,016	18,91,364	2,02,874	3,51,73,947
United Provinces of Agra and Oudh.												
Ganges Canal	64,127	4,66,577	4,60,293	8,569	1,241	10,00,807	24,46,359	1,55,33,216	1,93,52,655	6,42,435	91,232	3,80,65,897
Lower Ganges Canal	95,243	5,29,736	4,97,761	10,577	1,888	11,35,205	17,39,250	95,62,363	1,15,86,876	2,39,854	54,828	2,31,83,171
Fatehpur Branch, Lower Ganges Canal	4,236	46,564	81,721	88	957	1,33,566	25,053	1,74,450	3,30,784	2,612	4,402	5,37,301
Agra Canal	16,526	1,08,760	1,33,748	721	1,149	2,60,904	5,49,074	27,87,663	31,38,882	92,559	63,831	66,32,009
Eastern Jumna Canal	82,556	1,97,553	1,49,131	3,038	976	4,33,254	9,23,344	50,26,480	64,45,526	86,212	35,219	1,25,16,781
TOTAL	2,62,688	13,49,190	(b) 13,22,654	22,993	6,211	29,63,736	56,83,080	3,30,84,172	4,08,54,723	10,63,672	2,49,512	8,09,35,159
Total Provincial	3,18,512	16,60,380	19,29,196	60,236	12,453	39,80,777	62,43,152	5,02,10,793	5,62,47,739	29,55,036	4,52,386	11,61,09,106
GRAND TOTAL	9,41,938	55,55,133	53,51,146	2,78,599	34,452	1,21,61,268	1,49,97,411	12,20,71,831	11,60,69,462	67,31,185	9,25,963	26,07,95,852
Grand Total converted into £ at R15=£1 . £						810,751					£	17,386,390

(a) Includes R4,112 on account of refund of Owners' Rates.

(b) Includes R21,550 Outlay by Civil Officers.

(c) Excludes R6,945 Outlay in England.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVEN	
			During 1903-1904.	To end of 1903-1904.	Direct Receipts, Water-rates, etc. (For details, *see* pages 146 and 147.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 126, 232, 233 and 234.)			
Central Provinces.		£	£	£	£	£
Khairbanda Tank	1	1 77,234	73,191	98,034	...	...
Other Tank Projects	2	17,25,343	3,26,944	3,26,944	...	...
		19,02 577	4,00,135	4,24,978	...	...
Burma.						
Mandalay Canal	3	51,61,350	3,30,588	49,3 ,598	79,048	13,748
Shwebo Canal	4	46,28,060	9,92,304	29,71,602	...	...
Mon Canal	5	42,63,840	44,830	80,798	...	...
		1,4 ,53,250.	13,67,722	79,87,998	79.048	13,748
Bengal.						
Orissa Project	6	2,60,40,672	40,754	2,59,71,406	4,29.897	...
Midnapore Canal	7	82,93,820	951	82,93,548	2,20,343	...
Tidal Canal	8	25,51,641	...	25,51,641	42,334	...
Sone Project	9	2,58,04,391	—*18,160*	2,58,04,391	13,28,315	...
Dhaka Canal	10	3.00,305	78,962	2,74,061	...	...
Tribeni ,,	11	40,45,490	2,47,787	8,62.560	...	...
TOTAL		6.70,36,319	3,50,294	6,37,58,207	20,20,889	...
United Provinces of Agra and Oudh.						
Ganges Canal	12	2,86,21,243	1,48,388	2,86,21,243	32,95,743	8,93,659
Lower Ganges Canal	13	3,39,42,863	1,29,028	3,39,42,863	23,40,320	2,65,747
Agra Canal	14	94,57,301	2,46,878	94,57,301	8,37,371	...
Eastern Jumna Canal	15	42,79,693	2,64,154	42,79,693	11,92,809	2,53,952
Fatehpur Branch, Lower Ganges Canal	16	32,30,847	38,015	32,30,847	2,46,399	...
Mat Branch, Ganges Canal	17	11,60,393	8,67,231	10,19,614	...	...
Betwa Canal	18	44,26,176	1,07,172	44,26,176	1,42,688	...
Ken Canal	19	36,74,729	38,950	88,868	...	...
TOTAL		8,87,93,245	18,40,416	8,50,66,605	80,55,330	14,13,358
Punjab.						
Western Jumna Canal, including Sirsa Branch	20	1,64,74.934	23,361	1,64,74,934	24,09,698	...
Bári Doáb Canal	21	1,89,85,071	1,00,961	1,89,85,071	33,03,413	2,49,263
Sirhind Canal	22	2,35,75,156	1,18,974	2,35,75,156	27,41.580	...
Chenab Canal	23	2,72,93,042	4,49,591	2,72,93,042	72,17,299	11,38,808
Upper Sutlej Inundation Canal	24	16,23,830	20,060	16,23,830	3,63,923	1,90,384
Sidhnai Canal	25	12,61,197	9,255	12,61,197	3,18,122	31,382
Jhelum Canal	26	1,81,89,850	17,95,330	1,30,19,216	2,83,611	—*60,465*
Indus Inundation Canal	27	26,51,015	1,18,153	8,40.666	1,36,764	2,69,918
TOTAL		11,00,54,095	26,35,685	10,30,73,112	1,07,74.410	18,19,290
North-West Frontier Province.						
Swat River Canal	28	40,21.592	2,823	40,21,592	5,10,505	55.240
Madras.						
Godávári Delta System	29	1,15,80,489	1,28,694	1,15,80,489	1,07,943	30,69,217
Kistna Delta System	30	1,38,98,043	4,51,257	1,38,98,043	86,005	26,45,506
Pennér Anicut System	31	53,90,771	1,00,572	53,90,771	1,602	3,90,559
Cauvery Delta System	32	30,05,628	88,494	30,05,628	3,148	9,62,432
Sriváikuntam Anicut System	33	14,41,622	42,525	14,41,622	1,472	1,19,037
Kurnool Cuddapah Canal	34	2,17,58,680	6,138	2,17,58,680	1,73,955	9,187
Barur Tank Project	35	4,08,234	...	4,08,234	- *31*	11,993
Periyar Project	36	88,79,012	1,94,031	88,79,012	3,017	4,74,550
Rushikulya Project	37	45.40,483	43,665	45,40,483	1,958	95,050
TOTAL		7,09,02,962	10.55,376	7,09,02,962	3,79,069	77,83,531
Bombay.						
Desert Canal	38	25,70,617	53,649	25,70,617	49,591	1,69,239
Bégari Canal	39	16,57,544	...	16,57,544	18,496	3,95,981
Eastern Nara Works	40	63.09,897	1,29,180	63,09,897	26,025	5,33,730
Hathmati Canal	41	4,90,925	...	4,90,925	2,160	...
Pravara River Works—Lakh Canal	42	3,52,446	...	3,52,446	2,725	147
Kádvá River Works	43	7,67,912	2,036	7,67,912	13,478	594
Krishna Canal	44	8,19,936	1,391	8,19,936	43,407	...
Lower Panjhra River Works	45	4,45,382	...	4,45,382	13,586	3,248
Ekruk Tank	46	12,28,117	...	12,28,117	28,721	...
Mutha Canals	47	68,95,081	3,08,039	68,95,081	3,27,935	42
Unharwáh Canal	48	6.37,303	4,432	6,37,303	463	1,21,8 0
Jamrao Canal	49	82,35,898	1,43,286	82,35,898	1,70,160	4 99,236
Dad Canal	50	24,31,340	89,428	21,57,281	—*224*	63,551
Nasrat Canal	51	16,15,320	3,36,291	15,17,155	805	1,07,953
Naulakhi Canal	52	12,17,940	4,962	5,112	...	...
Mahiwah Canal	53	13,87,780	1,47,305	10,83,740	463	1,02,418
Gokak Canal—First Section	54	4,00,939	...	4,00,939	...	...
Mhaswad Tank	55	19,99,571	1,209	19,99,571	27,939	...
Nira Canal	56	53,67,449	6,908	53,67,449	2,51,754	...
Chankapur Tank	57	13,11,518	94,489	2,00,069	...	...
Malaoevi Tank	58	9,14,975	3,328	3,19,417	...	...
Shetphal Tank (Nira Canal)	59	7,04,442	10,955	6,62,149	708	...
TOTAL		4,77,62,332	13,36,888	4,41,23,940	9,81,198	19,07,479
GRAND TOTAL		40,45,26,372	89,89,339	37,93,59,394	2,88,00,449	1,30,82,646
Grand Total converted into £ at R15=£1 £		26,968,425	599,289	25,290,020	1,920,030	872,176

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1903-1904.

DURING 1903 1904.			EXCLUDING INTEREST.				Simple Interest at 4 per cent. on Capital Outlay, to the 31st March 1900, plus 3½ per cent. on Outlay after that date.	INCLUDING INTEREST.				No. of Items.
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	TOTAL REVENUE.	WORKING EXPENSES, 1903-1904 (for details, *see* pages 148 and 149).	Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
£	£	£	£	£	£	£	£	£	£	£	£	
...	...	...	...	..	...	...	2,304	...	2,304	...	2·35	1
...	...		...	...	...	...	6,130	...	6,130	...	1·08	2
...	...	...	...	...	...		8,434	..	8,434		1·98	
...	92,796	92,027	769	...	·02	...	1,85 493	...	1,84.724	...	5·31	3
...	...	...	...	...	...	...	92,830	...	92,830	...	3·12	4
...	...	...	...		...	...	2,189	...	2,189	...	2·71	5
...	92,796	92,027	769		·01	...	2,80,512		2,79,743	...	3·48	
...	4,29,897	3,57,837	72,060	...	·28	...	10,37,732	...	9,65,672	...	3·72	6
...	2,20,343	1,41,042	79,301	...	·96	...	3,31,712	...	2,52,411	...	3·04	7
...	42,334	23,805	18,529	...	·73	...	1,02,066	...	83,537	...	3·27	8
...	13,28,315	4,94,357	8,33,958	...	3·23	...	10,32,592	...	1,98,634	...	·77	9
...	...	...	...	...	...	...	8,819	...	8,819	...	3·21	10
..	...	...	...	...	...	..	27,700	...	27,700	...	3·21	11
...	20,20,889	10,17,041	10,03,848	...	1·57		25,40,621	...	15,36,773	...	2·41	
...	41,89.402	10,00,807	31,88,595	...	11·14	...	11,41,267	20,47,328	...	7·15	...	12
...	26 06,067	11,35,205	14,70,862	...	4·33	...	13,54,557	11,16,305	...	3·29	...	13
...	8,37,371	2,00,904	5,76,467	...	6·10	...	3,72,223	2,04,244	...	2·16	...	14
..	14,46,761	4,33,254	10,13,507	...	23·08	...	1,64,713	8,48,794	...	19·83	...	15
...	2,40,399	1,33,566	1,12,833	...	3·49	...	1,27,884	...	15,051	...	·47	16
...	...	...	...	...	...	...	21,975	...	21,975	...	2·16	17
...	1,42,688	1,08,458	34,230	...	·77	...	1,74,356	...	1,40,126	...	3·17	18
	...	...	...	...	..	...	2,602	...	2,602	...	2·93	19
	94,68,088	30,72,194	63,96,494	...	7·52		33,59.577	30,36,917	...	3·57	...	
...	24,09,698	8,47,358	15,62,340	...	9·48	...	6,58,079	9,04,261	...	5·49	...	20
...	35,52,676	9,95,494	25,57,182	...	13·47	...	7,54,084	18,03,098	...	9·50	...	21
...	27,41,580	8,47,146	18,94,434	...	8·04	...	9,39.748	9,54,686	...	4·05	...	22
...	83,50,107	16,73,711	66,82,396	...	24·48	...	10,76,479	56,05,917	...	20·54	...	23
...	5,54,307	3,22,913	2,31,394	...	14·25	...	64,190	1,67,204	...	10·30	...	24
...	3,49,504	1,41,115	2,08,389	...	16·52	...	50,127	1,58,262	...	12·55	...	25
...	2,23,146	2,78,982	...	55,836	...	·43	4,63,103	...	5,18.939	...	3·99	26
	4,06,682	2,93,174	1,13,508	...	13·50		31,029	82,479	...	9·81	...	27
	1,85.93,700	53,99,893	1,31.93,807	...	12·80	...	40,30,839	91,56,968	..	8·88	...	
...	5,65,745	97,710	4,68,035	...	11·64	...	1,60,714	3,07,321	...	7·64	...	28
1,53,407	30,23,753	6,07,601	24,16, 52	...	20·87	...	4,59,918	19,56,234	...	16·89	...	29
1,31,559	25,99,952	6,42,5 8	10,57,444	...	14·08	...	5,44,443	14,13,001	...	10·17	...	30
19,510	3,78,651	74,963	3,03,688	...	5·63	...	2,12,505	91,183	...	1·69	...	31
48,122	9,17.458	45,482	8,71,976	...	29·01	...	1,16,430	7,55,546	...	25·14	...	32
5,952	1,14,557	31,826	82,731	...	5·74	...	56,721	26,010	...	1·80	...	33
459	1,82.683	77,922	1,04,761	...	·48	...	8,70,146	...	7,65,385	...	3·52	34
597	11,305	12,022	...	657	...	·16	16,315	...	16,972	...	4·16	35
22,793	4,54,774	95,726	3,59,048	...	4·04	...	3,50.596	8,452	...	...	·10	36
4.732	92,276	55,532	36.744	...	·81	...	1,80,327	...	1,43,583	...	3·16	37
3,87,131	77.75.469	16,43,582	61,31,887	...	8·65	...	28,07.401	33,24,486	...	4·09	...	
·10,080	2,08 750	1,19,526	89,224	...	3·47	...	98,983	..	9,759	...	·38	38
23,557	3,90,920	75,250	3,15,670	...	19·04	...	66,302	2,49,368	...	15·04	...	39
33,071	5,26,184	78,255	4,47,929	...	7·10	...	2,49,381	1,98 548	...	3·15	...	40
76	2,090	6,658	...	4,568	...	·93	19,037	...	24,205	..	4·93	41
142	2,730	3,447	...	717	...	·20	14,098	...	14,815	...	4·20	42
664	13,408	6,745	6,663	...	·87	...	30,562	...	23,899	...	3·11	43
1,567	41 840	11,342	30,498	...	3·72	...	32,768	..	2,270	...	·28	44
1,481	15.353	3,379	11.974	...	2·69	...	17,815	...	5,841	...	1·31	45
945	27,776	11,014	16,762	...	1·36	...	49,125	...	32,363	...	2·64	46
10,155	3,17,822	85,913	2,31,909	...	3·36	...	2,68,856	...	36,947	...	·54	47
7,181	1,15,122	35,395	79,727	...	12·51	...	25,341	54,386	...	8·53	..	48
19,300	6,50,096	2,09,931	4,40,165	...	5·34	...	3.22,408	1,17,757	..	1·43	...	49
3,023	59,704	56,609	3,095	...	·14	...	81,632	...	78,537	...	3·64	50
6,466	1,02,292	46,607	55,685	...	3·67	...	50,649	5,036	...	·33	...	51
...	...	...	...	...	...	...	99	..	99	...	1·94	52
6,084	96,797	27,553	69,244	...	6·39	...	37,878	31,366	...	2·89	...	53
...	...	...	...	...	...	...	16,038	...	16,038	..	4·00	54
1,386	26,553	10,790	15,763	...	·79	...	79,928	...	64,165	...	3·21	55
12,615	2,42.139	47,868	1,94,271	...	3·62	...	2,14,538	...	20,267	...	·38	56
...	...	...	...	...	...	...	5,960	...	5,960	...	2 98	57
...	...	...	...	...	...	...	12,253	...	12,253	...	3·84	58
32	676	2.539	...	1.863	...	2·81	25,170	..	27,033	...	4·08	59
1,38,125	28,40,252	8,38,821	20,01,431	...	4·54	...	17,19,421	2,82,010	...	·64	...	
5,25,556	1,13,57,530	1,21,61,268	2,01,96,271	...	7·70	...	1,49,13.519	1,42,82,752	...	3·70	...	
35,037	2,757,108	810,751	1,946,418	...	7·70	...	994,235	952,183	...	3·76	...	

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.												
Tanks in Todghur Sub-Collectorate	2,685	...	...	...	...	...	...	...	32	...	92	2,809
„ Ajmere „	5,699	...	...	...	...	134	...	...	31	146	1,264	7,274
„ Beawar „	4,701	...	...	...	...	...	...	...	180	34	625	5,540
TOTAL	13,085	...	...	...	...	134	...	...	243	180	1,981	15,623
Baluchistan.												
Shebo Canal	19,963	...	...	...	...	51	1,657	...	71	97	...	21,839
Khusdil Khan Reservoir	19,049	...	...	...	...	50	...	...	98	67	...	19,264
TOTAL	39,012	...	...	...	...	101	1,657	...	169	164	..	41,103
Punjab.												
Indus Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...
Shahpur Canal	82,458	...	23	...	48	...	...	...	...	10	43	82,582
Ghaggar Canal	...	...	...	...	...	...	...	...	29	...	...	29
TOTAL	82,458	...	23	...	48	...	...	...	29	10	43	82,611
North-West Frontier.												
Cabul River Canal	(*b*)1,01,807	...	...	...	...	...	(*c*) 14,710	...	...	...	(*a*) 76	(*d*)1,16,593
Bombay.												
Sind.												
Sukkur Canal	575	...	...	...	267	774	...	...	147	10	777	2,550
Ghar Canal	5,025	...	...	...	14	1,236	...	...	327	234	6,956	13,792
Mehrabwah Canal	...	...	...	...	...	...	...	...	...	...	..	...
Alibhar Kacheri Canal	298	...	...	...	...	52	...	...	...	...	75	425
Marak Great Canal	2,546	...	...	...	...	284	...	...	...	...	55	2,885
Surfrazwah Canal	1,541	...	..	...	...	286	...	...	...	...	45	1,872
Fuleli Canal	32,138	...	60	...	199	3,922	...	8,433	66	691	3,423	48,932
Hasanaliwah	...	...	...	...	...	12	...	...	...		20	

Deccan and Gujarat.													
Khari Cut	2,473	...	...	...	284	175	...	...	...	...	581	3,513
Hartala Tank	43	...	...	...	...	53	...	...	...	...	424	520
Mhasva Tank	971	...	...	...	42	77	...	...	...	...	316	1,406
Jamda Canals	2,528	...	17	...	1,831	285	...	...	22	...	78	4,761
Parsul Tank	3,138	...	...	...	...	...	...	...	...	...		3,138
Pravara River Works Ojhar Canal	11,268	...	...	...	45	154	...	...	1	8	493	11,969
Bhatodi Tank	4,620	...	...	...	195	36	...	..	4	109	466	5,430
Matoba Tank	12,028	...	4	...	...	49	...	...	..	...	...	12,081
Kasurdi Tank	68	...	...	...	...	6	...	...	...	...	475	549
Shirsuphal Tank	1,254	...	...	...	...	59	...	...	...	...	...	1,313
Bhadalvadi Tank	1,962	...	...	...	...	16	...	...	...	...	...	1,978
Koregaon Tank	143	...	...	...	...	13	...	...	...	...	...	156
Ashti Tank	5,571	..	...	...	82	236	...	...	14	...	133	6,036
Revari Canal	5,575	...	...	...	...	187	...	...	29	...	...	5,791
Upper Man River Works	6,910	...	...	...	...	31	...	...	21	...	...	6,962
Yerla River Irrigation Works	7,610	...	...	...	...	492	...	...	...	...	26	8,128
Chikhli Canal	2,043	...	...	...	...	9	...	...	...	...	...	2,052
Maini Tank	5,864	...	...	...	...	126	...	...	...	...	...	5,990
Muchkundi Tank	184	...	40	...	60	185	...	...	...	...	...	469
Dambal Tank	1,038	...	...	...	...	11	...	...	...	...	...	1,049
Medleri Tank	570	...	...	...	...	...	...	...	...	...	...	570
Madag Tank	4,063	...	...	...	27	98	...	...	...	...	...	4,188
Asundi Tank	1,128	...	...	...	...	72	...	...	...	4	...	1,204
Mavinkop	...	...	...	...	...	...	...	...	...	...	1	1
TOTAL	1,23,175	...	121	...	3,046	8,936	...	8,433	631	1,056	14,344	1,59,742
Carried forward	3,59,537	...	144	...	3,094	9,171	16.367	8,433	1,072	1,410	16,444	4,15,672

(*a*) Recoveries in the Civil Department. (*b*) Includes R56,518, recoveries by Civil Department. (*c*) Includes R9,140, recoveries by Civil Department. (*d*) Includes R65,764 recoveries by Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1903-1904—*continued*.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued*.												
Imperial—*continued*.												
Brought forward	₹ 3,59,537	₹ ...	₹ 144	₹ ...	₹ 3,094	₹ 9,171	₹ 16,367	₹ 8,433	₹ 1,072	₹ 1,410	₹ 16,444	₹ 4,15,672
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canals	1,92,983	...	27	...	4,950	386	...	...	...	123	151	1,98,620
Lower Sutlej Inundation Canals	1,17,204	...	173	...	1,347	...	...	...	204	13	57	1,18,998
Chenab Inundation Canals	1,48,211	...	434	...	4,034	58	...	...	...	5	629	1,53,371
TOTAL	4,58,398	...	634	...	10,331	444	...	...	204	141	837	4,70,989
Bombay.												
Sind.												
Shikarpur Canals	2,990	...	...	...	4	2,013	...	...	465	...	1,787	7,259
Hyderabad Canals	3,016	...	...	...	5	829	...	...	...	21	1,178	5,049
Fuleli Canals	855	...	...	...	...	72	...	...	...	...	157	1,084
Karachi Canals	2,828	...	...	...	175	1,744	...	...	20	35	6,156	10,958
Western Nara Canal	4,590	...	...	...	597	1,867	...	...	27	11	10,823	17,915
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	...	...	52	...	...	...	...	...	...	52
Irrigation Works, Kaira Collectorate	...	...	...	...	284	16	...	...	...	...	436	736
" " Nasik Collectorate	1,181	...	...	...	...	...	...	...	...	...	21	1,202
" " Surat Collectorate	...	...	...	...	...	832	...	...	...	...	...	832
" " Khandesh Collectorate	2,896	...	...	...	...	...	...	...	...	...	14	2,910
" " Poona District	746	...	...	...	...	...	...	...	...	...	...	746
" " Dharwar District	372	...	...	...	...	849	...	...	...	...	5	1,226
" " Nasik District	96	...	...	...	9	...	...	...	...	...	8	113
" " Belgaum District	...	...	...	...	19	36	...	...	...	...	...	55
" " Ahmednagar District	...	...	...	...	...	...	...	...	...	...	160	160
TOTAL	19,570	...	...	...	1,145	8,258	...	...	512	67	20,745	50,297
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Rangoi Canal	1,759	...	...	...	...	...	...	...	...	...	...	1,759
Lower Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	19	19
TOTAL	1,759	...	...	...	...	...	...	...	...	...	19	1,778
North-West Frontier Province.												
Peshawar Canal	...	...	...	...	...	...	...	...	...	...	(*a*) 1,829	1,829
Kohat "	...	...	...	...	...	...	...	...	...	...	(*a*)455	455
TOTAL	...	...	...	...	...	...	...	...	...	...	(*a*)2,284	(*a*)2,284
Total Imperial	8,39,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
Bengal.													
Calcutta and Eastern Canals	...	...	1,681	...	20	146	...	3,81,934	1,403	...	13,127	3,98,311
Orissa Coast Canal	...	...	...	...	...	330	...	30,060	733	2	3,254	34,379
Sarun Project	...	...	...	...	2	568	...	....	1	...	103	674
TOTAL	...	...	1,681	...	22	1,044	...	4,11,994	2,137	2	16,484	4,33,364
United Provinces of Agra and Oudh.													
Dún Canals	56,322	3,532	4,438	204	580	...	18,495	...	..	20	219	83,810
Rohilkhand Canals	96,557	2,989	123	...	3,013	...	2,201	...	...	74	39	1,04,996
Bijnor Canals	26,084	2,162	7	...	583	...	...	...	...	246	...	29,082
Bundelkhand Irrigation Works { Jhansi Lakes	1,978	...	...	...	48	...	...	...	...	...	740	2,766
Bundelkhand Irrigation Works { Hamirpur Lakes	1,447	...	...	...	104	...	...	...	...	...	546	2,097
TOTAL	1,82,388	(a) 8,683	4,568	204	4,328	...	20,696	...	...	340	1,544	2,22,751
Madras.													
Dondahad Project	...	...		...	...	147	...	...	...	...	...	147
Kalingaroyen Channel	...	...	...	...	...	729	...	...	1	...	401	1,131
Ganjam Minor River System	...	−297	...	...	125	271	...	...	...	...	74	173
Vallur Anicut System	...	...	...	...	...	4	..	...	...	...	3	7
Chambrambakam Tank	...	...	...	...	...	7	...	...	...	...	3	10
Madras Water-supply and Irrigation Extension Project	...	...	...	22,225	...	8	...	...	2	...	58	22,293
Arkenkota Channel	...	...	...	...	...	16	...	...	...	...	...	10
Buckingham Canal	...	...	...	...	...	970	...	67,727	220	1	42	68,960
Vedaranniyam Canal	...	...	...	...	5	24	...	1,040	...	...	2	1,071
Palar Anicut System	...	...	...	...	...	2,819	...	...	...	...	14	2,833
Poiney do	...	...	...	...	...	335	...	...	...	...	...	335
Pelandorai do.	...	...	...	...	156	27	...	...	...	...	...	183
Cheyar do.	...	...	...	...	...	191	...	...	...	...	...	191
Shatiatope do.	...	...	...	...	478	233	...	...	...	...	...	711
Mehamattur do.	...	...	...	...	63	1	...	...	...	...	...	64
Tirukkoyilúr do.	...	...	...	...	604	205	...	...	30	...	...	839
Lower Coleroon do.	...	...	...	...	1,193	880	...	...	151	...	109	2,333
Maradur do.	...	...	...	...	...	244	...	...	...	...	4	248
Thadapalli Channel	...	...	...	...	...	244	...	...	...	...	766	1,010
Vriddhachalam Anicut System	...	...	...	...	89	66	...	...	...	...	11	166
Nandiyar Channel Extension	...	...	...	...	5	75	...	...	...	...	...	80
Muniyar Project	...	...	...	...	...	16	...	...	...	...	26	42
Sagileru	...	...	...	...	...	5	...	...	...	...	1	6
Cumbum Tank	...	...	...	...	...	....	...	...	...	...	...	...
Hajipuram Project	...	...	...	...	...	10	...	...	...	...	...	10
TOTAL	...	−297	...	22,225	2,718	7,527	...	68,767	404	1	1,514	1,02,859
Carried forward { Provincial	1,82,388	8,386	6,249	22,429	7,068	8,571	20,696	4,80,761	2,541	343	19,542	7,58,974
Carried forward { Imperial	8,39,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020

(a) Recoveries by the Civil Department.

No. 64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS during the Year 1903-1904—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	₹	₹...	₹	₹	₹	₹	₹	... ₹	₹	₹	₹	₹
Brought forward . Imperial .	8,39,264	...	778	...	14,570	17,873	16,367	8,433	1,788	1,618	40,329	9,41,020
Brought forward . Provincial .	1,82,388	8,386	6,249	22,429	7,068	8,571	20,696	4,80,761	2,541	343	19,542	7,58,974
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works . . .	27,861	...	414	...	728	61	14,313	...	6	...	4,550	47,933
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Mandalay District	...	...	...	...	...	...	...	...	14	...	—97	—83
Kyaukse „	...	...	220	...	130	...	...	...	1,181	...	264	1,795
Meiktila „	...	...	51	...	...	...	...	...	443	...	510	1,004
Minbu „	...	...	...	...	...	...	...	...	710	...	99	809
Yamethin „	...	...	664	...	...	...	...	...	74	...	1	739
Pegu „	...	...	...	...	...	...	...	1,08,576	773	...	1,275	1,10,624
Thatôn „	...	...	...	...	...	...	...	...	609	...	128	737
TOTAL .	...	...	935	...	130	...	...	1,08,576	3,804	...	2,180	1,15,625
Bengal.												
Nuddea Rivers	...	...	...	...	...	9	...	88,434	...	...	87	88,560
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	2,300	...	...	...	2,300
TOTAL .	...	...	...	...	...	39	...	90,734	...	...	87	90,860
Punjab.												
Shahpur Inundation Canal	47,308	...	292	...	149	100	...	...	...	40	...	47,889
Ravi Inundation Canals	4,024	...	...	...	...	...	...	...	...	...	...	4,024
TOTAL .	51332,	...	292	...	149	100	...	...	...	40	...	51,913
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal { Eden Canal	30,329	...	...	...	...	50	...	...	60	...	415	30,854
Bengal { Madhuban Canal	...	...	...	...	...	9	...	...	...	...	178	187
TOTAL .	30,329	...	...	...	...	59	...	...	60	...	593	31,041
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)593	593
Madras	(*a*)2,308	...	7,500	...	1,582	5,508	...	281	17	(*a*)4,912	(*b*)1,339	23,447
Central Provinces	365	105	...	...	...	...	...	...	...	4	2	476
TOTAL .	33,002	105	7,500	...	1,582	5,567	...	281	77	4,916	2,527	55,557
Total Provincial	2,94,583	8,491	15,390	22,429	9,657	14,338	35,009	6,80,352	6,428	5,299	28,886	11,20,862

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)20,131	20,131
Punjab	...	...	...	...	...	...	...	...	...	...	(a)36,065	36,065
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)13,522	13,522
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	69,718	69,718
Total Irrigation and Navigation	11,33,847	8,491	16,168	22,429	24,227	32,211	51,376	6,88,785	8,216	6,917	1,38,933	21,31,700
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	859	...	8	867
Bombay.— Sind	2,040	...	...	...	59	427	...	...	48	...	1,890	4,464
Deccan and Gujarat	79	...	...	...	20	339	...	...	1	...	1,142	1,581
TOTAL	2,119	...	...	...	79	766	...	...	49	...	3,032	6,045
Total Imperial	2,119	...	...	...	79	766	...	...	908	...	3,040	6,912
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.— Irrawaddy Embankments	...	...	...	...	526	...	...	...	345	...	276	1,147
Thongwa Island Embankments	...	...	...	...	...	...	...	...	...	...	272	272
TOTAL	...	...	...	...	526	...	...	...	345	...	548	1,419
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.— Maubin Embankment	...	...	...	...	...	...	...	...	12	...	1,894	1,906
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	9,519	...	...	4,408	..	(c)1,33,876	1,47,803
Madras	...	...	...	...	8,050	20,736	...	87	7	...	390	29,270
	...		...	...	8,050	30,255	...	87	4,415	...	1,34,266	1,77,073
Total Provincial	...	...	...	...	8,576	30,255	...	87	4,772	...	1,36,708	1,80,398
Total Agricultural	2,119	...	...	...	8,655	31,021	...	87	5,680	...	1,39,748	1,87,310
GRAND TOTAL	11,35,966	8,491	16,168	22,429	32,882	63,232	51,376	6,88,872	13,896	6,917	2,78,681	23,18,910
Grand Total converted into £ at ₹15 = £1												£ 154,594

(a) Recoveries by the Civil Department.
(b) Includes ₹ 38 recoveries by the Civil Department.
(c) „ ₹1,27,828 „ „ „

No. 64A.—Summary of Receipts from Minor Works and Navigation during the year 1903-1904.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General . .	56,726	...	...	...	56,726	...	...	...	..	...	...	56,726
Central Provinces .	...	...	...	...	...	...	...	476	...	476	...	476
Burma . . .	...	...	...	...	...	...	1,15,625	...	3,325	1,18,950	...	1,18,950
Bengal . . .	...	...	...	...	...	4,33,364	90,860	31,041	1,47,803	7,03,068	20,131	7,23,199
U. P. of Agra and Oudh	...	...	...	...	...	2,22,751	...	...	...	2,22,751	...	2,22,751
Punjab . . .	82,611	4,70,989	1,778	867	5,56,245	...	51,913	593	...	52,506	36,065	6,44,816
North-West Frontier Province.	1,16,593	...	2,284	...	1,18,877	...	...	..	...	...	13,522	1,32,399
Madras . . .	...	...	...	...	...	1,02,859	...	23,447	29,270	1,55,576	...	1,55,576
Bombay . . .	1,59,742	50,297	...	6,045	2,16,084	47,933	...	...	..	47,933	...	2,64,017
Total .	4,15,672	5,21,286	4,062	6,912	9,47,932	8,06,907	2,58,398	55,557	1,80,398	13,01,260	69,718	23,18,910
Total converted into £ at ₹15 = £1 . £												154,594

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

	IMPERIAL.							PROVINCIAL.								LOCAL.					GRAND TOTAL.
	INDIA, GENERAL.																				
	Coorg.	Rajputana.	Baluchistan.	Punjab.	N.-W. F. Province.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	TOTAL.	Burma.	Bengal.	Punjab.	Madras.	TOTAL.	
IRRIGATION AND NAVIGATION.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay: (*See* page 162)																					
Works	...	38,772	34 125	*—87,935*	17,561	6,43,883	6,46,406	...	...	4,75,111	1,72,555	1,353	3,28,198	2,604	9,79,821	...	..	...	...	...	16,26,227
Establishment	...	12,200	1,093	*—86,157*	3,948	86,721	18,405	...	...	87,621	37,368	6747	61,299	589	1,93,624	...	...	...	...	...	2,12,029
Tools and Plant	...	...	1,129	*—31,196*	446	4,550	*—25,071*	...	...	18,528	2,436	2,424	5,081	...	28,469	...	...	...	...	...	3,398
Suspense	...	*—473*	*—355*	*—379*	...	*—168*	*—1,375*	...	...	*—1,124*	12,169	...	...	...	11,045	...		...	...	...	9,670
	...	50,499	36,592	*—2,05,667*	21,955	7,34,986	6,38,365	...	...	5,80,136	2,24,528	10,524	3,94,578	3,193	12,12,959	...	...	..	...	...	18,51,324
Less—Receipts on Capital Account	...	...	...	*—19*	...	*436*	*417*	...	...	*1,200*	*986*	...	...	...	*2,186*	...	...	...	...	...	*2,603*
NET TOTAL	...	50,499	36,592	*—2,05,648*	21,955	7,34,550	6,37,948	..	...	5,78,936	2,23,542	10,524	3,94,578	3,193	12,10,773	...	...	...	...	...	18,48,721
Revenue Outlay: (*See* page 166.)																					
Works	...	3,842	...	2,809	19,611	33,825	60,087	...	...	5,930	27,409	...	37,943	...	71,282	...	...	...	482	482	1,31,851
Repairs	...	23,241	13,187	22,159	18,220	2,04,758	2,81,565	..	...	2,15,315	88,134	...	2,74,968	4,933	5,83,350	...	...	...	...	...	8,64,915
Establishment	...	10,699	6,126	31,445	(*a*)17,397	94,110	1,59,777	...	...	60,546	(*b*)86,471	...	80,185	4,253	2,31,455	...	...	...	...	...	3,91,232
Tools and Plant	...	*—769*	191	*—57*	5 143	4,763	9,271	...	..	48,737	5,062	...	1,569	291	55,659	..	...	...	...	...	64,930
Refunds of Revenue	...	...	...	...	...	306	306	...	...	142	420	...	73	160	795	...	...	...	...	...	1,101
Suspense	...	...	...	*3,697*	...	...	*—3,697*	...	...	...	...	...	...	...	...	...	...	...	...	...	*—3,697*
TOTAL	...	37,013	19,504	52,659	60,371	3,37,762	5,07,309	...	...	3,30,670	2,07,496	...	3 94,738	9,637	9,42 541	...	...	...	482	482	14,50,332
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	1,36,283	...	4,52,061	5,88,344	30,174	3,99,689	496	...	1,094	...	...	4,31,453	...	...	...	...	...	10,19,797
Repairs	...	...	...	2,90,516	...	6,71,251	9,61,767	...	2,72,440	61,757	...	18,142	...	...	3,52,339	...	...	...	...	...	13,14,106
Establishment	...	...	...	1 99,542	2,500	2,40,905	4,42,947	6,836	1,87,514	36,387	...	18,690	...	...	2,49,427	...	...	...	...	...	6,92,374
Tools and Plant	...	...	...	3,356	...	7,637	10,993	443	20,278	1,426	...	346	...	...	22,403	...	...	...	...	...	33,486
Refunds of Revenue	...	...	...	*—44*	...	...	*—44*	...	26	158	...	91	...	...	275	...	...	...	...	...	231
Suspense	...	...	...	*—403*	...	...	*—403*	...	23,601	*—235*	...	...	...	...	23,366	...	...	...	...	...	22,963
TOTAL	...	...	...	6,29,250	2,500	13,71,854	20,03,604	37,453	9,03,548	99,989	...	38,363	...	...	10,79,353	...	...	...	...	...	30,82,957
Carried forward	...	87,512	56,096	4,76,261	84,826	24,44,166	31,48,861	37,453	9,03,548	10,09,595	4,31,038	48,887	7,89,316	12,830	32,32,667	...	...	...	482	482	63,82,010

(*a*) Includes R4,897 outlay by Civil Officers.
(*b*) „ R876 „ „

J.—Irrigation.

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904—*continued.*

	IMPERIAL.							PROVINCIAL.								LOCAL.						GRAND TOTAL.
	INDIA, GENERAL.																					
	Coorg.	Rajputana.	Baluchistan.	Punjab.	N.-W. F. Province.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Bengal.	Punjab.	N.-W. F. Province.	Madras.	TOTAL	
IRRIGATION AND NAVIGATION—*contd.*	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Brought forward	...	87,512	56,096	4,76,261	84,826	24,14,166	31,48,861	37,453	9,03,548	10,09,595	4,31,038	48,887	7,89,316	12,830	32,32,667	..	...	...	...	482	482	63,82,010
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works	...	374	26,173	1,75,997	(*b*) 11,838	...	2,14,382	(*h*) 1,91,224	93,414	6,316	...	1,267	3,66,220	...	6,61,441	...	...	...	(*a*) 1,512	5,329	6,841	8,82,664
Repairs	...	...	...	2,486	...	...	2,486	...	45,434	73,518	...	...	15,67,801	...	16,87,753	(*f*) 11,931	...	...	...	5,269	17,200	17,07,439
Establishment	...	131	(*g*) 15,491	1,87,696	(*a*) 7,429	...	2,10,747	40,829	65,212	32,484	...	(*c*) 3,062	7,05,868	...	8,47,455	619	(*a*) 834	(*a*) 30,865	(*a*) 1,278	...	33,596	10,91,798
Tools and Plant	...	...	137	40,379	(*a*) 5,661	...	40,516	2,653	27,455	952	...	18	22,663	...	53,751	41	...	...	...	...	41	94,308
Refunds of Revenue	...	...	...	...	...	...	5,661	...	...	21	...	...	556	...	577	...	...	...	...	...	...	6,238
Suspense	...	...	...	500	...	...	500	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500
TOTAL	...	505	41,801	4,07,058	24,928	...	4,74,292	2,37,716	2,32,515	1,13,291	...	4,347	(*e*) 26,63,108	...	32,50,977	12,591	834	30,865	(*a*) 2,790	10,598	57,678	37,82,947
TOTAL IRRIGATION AND NAVIGATION	...	88,017	97,897	8,83,319	1,09,754	24,44,166	36,23,153	2,75,169	11,36,063	11,22,886	4,31,038	53,234	34,52,424	12,830	64,83,644	12,591	834	30,865	2,790	11,080	58,160	1,01,64,957
AGRICULTURAL																						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																						
Capital:																						
Works	...	...	...	...	...	...	...	...	—1,519	...	...	...	...	...	—1,519	...	...	...	...	...	...	—1,519
Repairs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment	...	...	...	...	...	...	...	...	—350	...	...	...	...	...	—350	...	...	...	...	...	...	—350
Tools and Plant	...	...	...	...	...	...	...	...	—23	...	...	...	...	...	—23	...	...	...	...	...	...	—23
TOTAL	...	...	...	...	...	...	...	...	—1,892	...	...	...	...	...	—1,892	...	...	...	...	...	...	—1,892
Revenue Outlay: (*See* page 168.)																						
Works	...	...	...	...	...	...	...	...	4,856	...	...	...	...	...	4,856	...	...	...	...	...	...	4,856
Repairs	...	...	...	...	...	...	...	...	1,75,031	...	...	...	...	...	1,75,031	...	...	...	...	...	...	1,75,031
Establishment	...	...	...	...	...	...	...	...	37,921	...	...	...	...	...	37,921	...	...	...	...	...	...	37,921
Tools and Plant	...	...	...	...	...	...	...	...	3,264	...	...	...	...	...	3,264	...	...	...	...	...	...	3,264
TOTAL	...	...	...	...	...	...	...	...	2,21,072	...	...	...	...	...	2,21,072	...	...	...	...	...	...	2,21,072
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																						
Works	...	...	...	...	...	...	...	...	45,058	...	...	...	...	...	45,058	...	...	...	...	...	...	45,058
Repairs	...	...	...	...	...	...	...	...	1,07,030	...	...	...	...	...	1,07,030	...	...	...	...	...	...	1,07,030
Establishment	...	...	...	...	...	...	...	...	34,407	...	...	...	...	...	34,407	...	...	...	...	...	...	34,407
Tools and Plant	...	...	...	...	...	...	...	...	2,760	...	...	...	...	...	2,760	...	...	...	...	...	...	2,760
TOTAL	...	...	...	...	...	...	...	...	1,89,255	...	...	...	...	...	1,89,255	...	...	...	...	...	...	1,89,255

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	10,804	...	...	20,909	...	1,15,185	1,46,898	...	4,696	77,870	6,758	...	3,30,064	...	4,19,388	...	...	...	...	...	...	5,66,286
Repairs	1,755	...	...	8,405	...	3,68,305	3,78,466	...	10,155	3,73,394	30,537	...	5,79,194	...	9,93,280	...	...	...	...	...	...	13,71,746
Establishment	2,829	...	...	6,572	...	1,69,858	1,79,259	...	3,138	(d)2,09,128	13,640	...	1,97,129	...	4,14,035	...	...	...	...	...	..	5,93,294
Tools and Plant	185	...	...	429	...	14,515	15,129	...	205	12,048	1,493	...	12,664	...	26,410	...	...	...	...	...	...	41,539
Refunds of Revenue	...	...	...	...	...	5	5	...	...	77	...	...	114	...	191	...	...	...	...	...	...	196
Suspense	...	...	...	...	...	*—2,470*	*—2,470*	...	...	*—18,666*	...	...	...	...	*—18,666*	...	...	...	...	...	...	*—21,136*
TOTAL	15,574	...	...	36,315	...	6,65,398	7,17,287	...	18,194	6,44,851	52,428	...	11,19,165	...	18,34,638	...	...	...	...	...	...	25,51,925
TOTAL AGRICULTURAL	15,574	...	...	36,315	...	6,65,398	7,17,287	...	4,26,629	6,44,851	52,428	...	11,19,165	...	22,43,073	...	...	...	...	...	...	29,60,360
GRAND TOTAL	15,574	88,017	97,897	9,19,634	1,09,754	31,09,564	43,40,440	2 75,169	15,62,692	17,67,737	4,83,466	53,234	45,71,589	12,830	87,26,717	12,591	834	30,865	2,790	11,080	58,160	1,31,25,317
Deduct—Outlay in England	...	...	*92*	*8,469*	...	*23,689*	*32,250*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*32,250*
Outlay in India	15,574	88,017	97,805	9,11,165	1,09,754	30,85,875	43,08,190	1,75,169	15,62,692	17,67,737	4,83,466	53,234	45,71,589	12,830	87,26,717	12,591	834	30,865	2 7	11,080	58,160	1,30,93,067

Outlay in India converted into £ at R15=£1	£	872,871
OUTLAY IN ENGLAND	£	2,150
GRAND TOTAL	£	875,021

(*a*) Outlay by Civil Officers.
(*b*) Includes R5,710, Collection charges in the Civil Department.
(*c*) Includes R72, Collection charges in the Civil Department.
(*d*) Includes R5,549 ditto ditto.
(*e*) Includes the following outlay by Civil Officers:—

	R
Works	11,487
Repairs	3,80,813
Establishment	1,07,628
Tools and Plant	1,266
Refunds of Revenue	543
TOTAL	R5,01,737

(*f*) Includes R9,240 outlay by Civil Officers.
(*g*) „ R12,606 „ „
(*h*) „ R1,754 „ „

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. F. Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	£	£	£
Imperial	2,01,396	...	...	...	...	9,11,165	1,09,754	...	30,85,875	43,08,190	287,213	2,150	289,363
Provincial	...	2,75,169	15,62,692	17,67,737	4,83,466	53,234	...	45,71,589	12,830	87,26,717	581,781	...	581,781
Local	...	...	12,591	834	...	30,865	2,790	11,080	..	58,160	3,877	...	3,877
	2,01,396	2,75,169	15,75,283	17,68,571	4,83,466	9,95,264	1,12,544	45,82,669	30,98,705	1,30,93,067	872,871	2,150	875,021

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct. Receipts on Capital Account.	Deduct. Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Less Receipts on Capital Account.	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	17,809	6,297	...	...	...	...	24,106	14,00,704	2,82,083	17,173	...	16,99,960	990	16,98,970
„ in Beawar „ „	10,475	2,626	...	...	...	...	13,101	6,86,177	1,97,068	13,308	...	8,96,553	396	8,96,157
„ in Todghur „ „	10,488	3,277	..	...	...	473	13,292	3,57,111	73,560	3,243	3,002	4,36,916	...	4,36,916
TOTAL	38,772	12,200	...	...	...	473	50,499	24,43,992	5,52,711	33,724	3,002	30,33,429	1,386	30,32,043
Baluchistan.														
Khushdil Khan Reservoir	12,092	600	...	...	...	...	12,692	8,78,160	90,606	25,843	...	9,94,609	403	9,94,206
Anambar flood Channel	22,033	1,093	1,129	...	...	355	23,900	40,256	1,827	4,278	...	46,361	...	46,361
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	371	6,65,788
TOTAL	34,125	1,693	1,129	...	...	355	36,592	14,79,905	1,74,163	53,061	...	17,07,129	774	17,06 355
Burma.														
Mon Canals	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
Punjab.														
Upper Chenab Survey	—7,070	—8,617	—22,790	—379	...	...	—38,856	...	...	...	...	...	...	...
Lower Bari Doab Survey	—81,377	—77,535	—8,406	...	—19	...	—1,67,299	...	...	...	...	...	...	...
Indus Inundation Canals	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	...	2,05,933
Ghaggar Canal	512	—5		...	...	...	507	2,68,069	57,473	7,564	...	3,33,106	...	3,33,106
	—87,935	—86,157	—31,196	—379	—19	...	—2,05,648	4,43,129	87,733	8,177	...	5,39,039	...	5,39,039
Add—Outlay on Projects classed as Productive (*a*)	...	...	...	...	...	...	...	13,96,822	1,95,871	16,139	...	16,08,832	63,696	15,45,136
TOTAL	—87,935	—86,157	—31,196	—379	—19	...	—2,05,648	18,39,951	2,83,604	24,316	...	21,47,871	63,696	20,84,175
North-West Frontier Province.														
Kabul Canal	17,561	3,948	446	...	...	...	21,955	4,71,844	21,362	5,044	...	4,98,250	...	4,98,250
Bombay. Deccan and Gujarat.														
Pravara River Works—Ohdar Canal	...	...	...	...	...	...	...	2,30,067	75,184	4,528	...	3,09,779	144	3,09,635
Khári Cut	41,864	13	...	...	...	...	41,877	4,73,035	95,001	2,133	...	5,70,169	181	5,69,988
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	21	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	690	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	8	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashti Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	5,392	7,57,050
Rovári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	23,544	1,892	123	...	16	...	25,543	23,544	1,892	123	...	25,559	16	25,543
Trauza Tank	25,607	3,285	214	...	...	...	29,106	25,607	3,285	214	...	29,106	...	29,106

Nagrana Tank	15,533	...	...	...	...	...	15,533	15,533	...	...	...	15,533	...	15,533
Pathri Tank	1 35,504	12,268	...	...	420	...	1,47,752	4,53,358	85,282	4,762	...	5,43,402	420	5,42,982
Upper Mán River Works	...	...	...	...	...	...	..	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Verla River Irrigation Works	153	...	...	...	...	...	153	5,87,846	1,23,847	8,065	...	7,19,758	2,365	7,17,393
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muchkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Gokak Canal, Second Section	...	...	...	...	...	...	...	92,036	70,024	14,246	...	1,76,306	...	1,76,306
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	138	30,185
Dámbal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	2,940	676	...	...	...	...	3,616	12,891	3,112	140	...	16,143	...	16,143
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	10,164	2,725	172	...	...	...	13,061	14,03,830	2,94,461	6,374	...	17,04,665	504	17,04,161
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Mehrábwah Canal	...	...	...	...	...	...	...	52,798	13,200	20	...	66,018	...	66,018
Ghár Canal	...	...	...	...	...	...	...	3,46,230	77,184	1,852	...	4,25,266	...	4,25,266
Sukkur Canal	6,807	988	150	...	...	...	7,945	11,35,547	2,10,974	13,920	...	13,60,441	160	13,60,281
Hasanali Canal	86,903	19,978	1,698	...	...	...	1,08,579	1,76,841	40,664	4,738	...	2,22,243	...	2,22,243
Satta Canal	24,031	5,527	361	...	...	...	29,919	24,031	5,527	361	...	29,919	...	29,919
	3,73,450	47,352	2,718	...	436	...	4,23,084	89,84,592	21,13,673	1,28,676	...	1,12,26,941	11,330	1,12,15,611
Add—Outlay on Projects classed as Productive (*b*)	2,70,433	39,369	1,832	...	...	168	3,11,466	10,56,590	2,52,009	9,917	—168	13,18,348	207	13,18,141
Deduct—Outlay from contributions (*c*)	...	...	...	...	...	...	...	48,860	13,240	...	...	62,100	...	62,100
TOTAL	6,43,883	86,721	4,550	...	436	168	7,34,550	99,92,322	23,52,442	1,38,593	—168	1,24,83,189	11,537	1,24,71,652
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	20,69,779	7,72,411	1,58,030	...	30,00,220	3,770	29,96,450
Total Imperial	6,46,406	18,405	—25,071	—379	417	996	6,37,948	1,83,19,365	41,68,202	4,13,035	2,834	2,29,03,436	81,163	2,28,22,273
Carried forward	6,46,406	18,405	—25,071	—379	417	996	6,37,948	1,83,19,365	41,68,202	4,13,035	2,834	2,29,03,436	81,163	2,28,22,273

(*a*)

Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Chenab Canal	14,410
Sidhnai	18,306
Indus Inundation Canal	7,22,513
	15,45,136

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	2,036	1,77,687
Mutha Canals	3,08,039	10,96,670
Pravara River Works—Lakh Canal	...	5,946
Krisna Cannal	1,391	1,391
	3,11,466	13,18,141

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,153
Gokak Canal, Second Section	7,749
	62,100

(*d*) For details, *vide* Account No. 50B, page 128.

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Less Receipts on Capital account.*	NET TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward . . .	6,46,406	18,405	—25,071	—379	417	996	6,37,948	183,19,365	41,68,202	4,13,035	2,834	2,29,03,436	81,163	2,28,22,273
Provincial.														
Burma.														
Outlay on Shwebo Canal, classed as Productive .	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto .	...	...	...	...	...	...	...	2 188	406	26	...	2,620	...	2,620
TOTAL .	...	...	...	...	...	...	...	4,448	927	59	...	5,434	...	5,434
Bengal.														
Calcutta and Eastern Canals	4,26,729	79,484	19,500	...	...	1,124	5,24,589	64,46,698	7,84,019	4,10,693	5,553	76,46,963	54,467	75,92,496
Saran Project	1,918	1,768	—1,178	...	...	...	2,508	4,92,048	1,67,092	25,952	...	6,85,092	498	6,84,594
Orissa Coast Canal	...	...	...	...	...	...	...	33,86,520	7,56,546	2,32,991	...	43,76,057	3,293	43,72,764
Damodar Project	...	...	...	...	1,200	...	—1,200	90,626	94,864	7,100	...	1,92,590	69,449	1,33,141
Tirhoot Project	...	...	...	...	...	...	...	90,730	4,34,017	6,836	...	5,31,583	158	5,31,425
	4,28,647	81,252	18,322	...	1,200	1,124	5,25,897	1,05,06,622	22,36,538	6,83,572	5,553	1,34,32,285	1,17,865	1,33,14,420
Add—Outlay on Projects classed as Productive (*a*)	46,464	6,369	206	...	...	...	53,039	9,91,724	2,29,975	1,03,509	...	13,25,208	112	13,25,096
Deduct—Outlay charged to Protective (*b*) . .	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	8,66,000
TOTAL .	4,75,111	87,621	18,528	...	1,200	1,124	5,78,936	1,07,97,656	23,05,393	7,82,891	5,553	1,38,91,493	1,17,977	1,37,73,516
United Provinces of Agra and Oudh.														
Dun Canals	16,897	3,434	223	...	...	...	20,554	7,20,780	78,394	5,083	...	8,04,257	1,050	8,03,207
Rohilkhand Canals	1,50,171	32,674	2,132	12,169	986	...	1,96,160	15.85,155	4,63,052	37,608	32,769	21,18,584	11,732	21,06,852
Bijnor Canals	5,487	1,260	81	...	...	...	6,828	1,65,357	18,466	142	...	1,83,965	...	1,83,965
Bundelkhand Irrigation Works	...	...	...	...	...	...	..	73,193	1,686	...	...	74,879	885	73,994
Sardah Canals	...	...	...	...	...	...	...	45,893	1,692	...	...	47,585	...	47,585
	1,72,555	37,368	2,436	12,169	986	...	2,23,542	25,90,378	5,63,290	42,833	32,769	32,29,270	13,667	32,15,603
Add—Outlay on Projects classed as Productive (*c*)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	3	82,501
TOTAL .	1,72,555	37,368	2,436	12,169	986	...	2,23,542	26,32,643	6,03,162	43,200	32,769	33,11,774	13,670	32,98,104
Punjab.														
Jalalpur Canal	1,353	6,747	2,424	...	..	...	10,524	9,883	17,894	2,984	...	30,761	...	30,761

Madras.															
Yerur Tank Project	20,003	4,6[illegible]	...	...	...	...	20,003	4,601	...	4,604	...	24,604
Atmakuru Tank Project	30,882	5,47[illegible]	...	...	...	...	4,188	6,239	...	427	...	40,427
Vamula do.	18,612	4,280	...	...	...	...	9,826	9,159	...	85	...	48,985
Jangamahiswarapuram Tank	11,940	2,390	...	...	...	...	0,743	6,182	...	5	...	46,925
Haiipuram Tank	10,943	2,516	...	...	...	...	0,990	2,527	...	...	...	13,517
Chopad Project	49,987	11,119	...	...	...	...	6	4,037	86,031	...	...	...	5,00,068
Ganjam Minor River System	7,602	1,412	...	...	...	...	9[illegible]	34,121	39,710	139	...	2[illegible]	...	2,23,970
Vedaranniyam Canal	...	...	...	...	...	...	...	97,885	24,814	...	...	1,32,[illegible]	...	1,32,699
Poiney Anicut System	...	...	...	...	...	...	...	[illegible],87,071	42,996	38	...	2,30,105	...	2,30,105
Chembrambakam Tank Project	...	...	...	...	...	...	...	5,00,172	1,26,417	8,204	...	6,34,793	*114*	6,34,679
Pálár Anicut System	35,344	7,804	4,543	..	...	...	47,691	15,99,375	4,15,232	34,418	...	20,49,025	...	20,49,025
Cnilka Lake Canal	...	...	...	...	...	...	...	24,450	5,624	166	...	30,240	...	30,240
Buckingham Canal	7,318	1,221	...	...	...	...	8,539	67,57,242	16,01,619	1,80,762	...	85,39,623	*8,997*	85,30,626
Madras Water-supply and I. E. Project	1,757	252	...	...	...	...	2,009	13,04,918	2,13,448	6,648	...	15,25,014	*1,167*	15,23,847
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100
Pelandorai Anicut System	...	...	...	...	...	...	...	4,44,149	99,699	5,938	...	5,49,786	*798*	5,48,988
Tirukkoyilúr ditto	11,064	2,545	...	...	...	...	13,609	2,42,268	54,371	...	...	2,96,639	...	2,96,639
Arkenkota Channel	10,892	2,505	...	...	...	...	13,397	94,607	21,757	...	...	1,16,364	...	1,16,364
Shatiatope Anicut System	57,154	3,569	115	...	...	...	60,838	3,13,521	47,177	115	...	3,60,813	...	3,60,813
Sagileru Project	26	6	423	...	...	...	455	3,48,882	79,037	12,730	...	4,40,699	*1*	4,40,698
Dondapad Tank Project	1,007	213	...	...	...	...	1,220	97,528	17,230	...	...	1,14,758	*7*	1,14,751
Cumbum Tank System	...	...	...	...	...	...	...	52,536	11,996	...	...	64,532	...	64,532
Cheyeru Anicut System	511	117	...	...	...	...	628	3,26,617	74,402	...	...	4,01,019	...	4,01,019
Lower Coleroon Anicut System	26,171	4,564	...	...	...	...	30,735	10,84,688	2,35,123	14,059	...	13,33,870	...	13,33,870
Vriddhachalam „ „	...	...	...	...	...	...	...	60,107	13,783	...	...	73,890	...	73,890
Mahamattur „ „	275	63	...	...	...	...	338	57,522	13,229	...	...	70,751	...	70,751
Vallúru „ „	*—136*	*—31*	...	...	...	...	*—167*	51,697	11,891	...	...	63,588	...	63,588
Maradur „ „	...	...	...	...	...	...	...	35,497	8,165	...	...	43,662	...	43,662
Thadapalli Channel	3,036	845	...	...	...	...	3,881	1,17,584	25,627	...	...	1,43,211	...	1,43,211
Kalingaroyen Channel	16,934	3,895	...	...	...	...	20,829	97,458	22,416	...	...	1,19,874	...	1,19,874
Nandyar Channel	...	...	...	...	...	...		46,025	10,585	...	...	56,610	...	56,610
Munyeru Project	8,008	1,801	...	...	...	...	9,809	4,52,526	1,01,711	3,713	...	5,57,950	*656*	5,57,294
Ponnalur Tank Project	23,601	5,428	..	...	...	...	29,029	66,724	11,790	...	...	78,514	...	78,514
	3,52,931	66,592	5,081	...	...	...	4,24,604	1,53,17,632	34,82,437	2,69,663	...	1,90,69,732	*11,847*	1,90,57 885
Add—Outlay on Projects classed as Productive (*d*)	*—24,733*	*—5,293*	...	...	...	...	*—30,026*	1,02,905	22,843	48	...	1,25,796	...	1,25,796
Deduct—Outlay charged to protective (*e*)	...	...	...	...	...	...	...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*
TOTAL	3,28,198	61,299	5,081	...	...	...	3,94,578	1,47,65,857	34,94,610	2,68,951	...	1,85,29,418	*11,847*	1,85,17,571
Bombay.														
Gokak Canal, 1st Section and Storage Works	2,604	589	...	...	...	...	3,193	7,71,274	1,09,889	15,325	...	8,96,488	*689*	8,95,799
Total Provincial	9,79,821	1,93,624	28,469	12,169	*2,186*	*1,124*	12,10,773	2,89 81,761	65,31,875	11,13,410	38,322	3,66,65,368	*1,44,183*	3.65,21,185
Total Irrigation and Navigation	16,26,227	2,12,029	3,398	11,790	*2,603*	*2,120*	18,48,721	4,73,01,126	1,07,00,077	15,26,445	41,156	5,95,68,804	*2,25,346*	5,93,43,458
AGRICULTURAL.														
Provincial.														
Burma.														
Hanthawaddy Dist.—Bawle Island Embankment	*—1,519*	*—350*	*—23*	...	...	...	*—1,892*	16,925	3,859	252	...	21,036	...	21,036
Irrawaddy Embankments, Western Series	...	...	...	...	...	...	...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926
Do Eastern Series	...	...	...	...	...	...	...	46.892	10,785	703	...	58,380	...	58,380
Thôngwa Island Embankment	...	...	...	...	...	...	...	1,83,984	37,961	649	...	2,22,594	...	2,22,594
Total Agricultural	*—1,519*	*—350*	*—23*	...	...	...	*—1,892*	28,10,647	5,31,484	22,995	...	33,65,126	*4,190*	33,60,936
GRAND TOTAL	16,24,708	2 1,679	3,375	11,790	*2,603*	*2,120*	18,46,829	5,01,11,773	1,12,31,561	15,49,440	41,156	6,29,33,930	*2.29,536*	6,27,04,394
Grand Total converted into £ at R15=£1 . . . . . £	123,122											£	4,180,293

I—Irrigation.

(*a*) Orissa Project — During the year: 40,754; To end of the year: 4,14,460
Sone Project — 11,334 — 1,00,766
Tidal Canal — ... — 7,56,152
Midnapur Canal — 951 — 53,718
53,039 — 13,25,096

(*b*) Orissa Coast Canal, *vide* Account No. 50A., page 124.

(*c*) Fatehpur Branch, Lower Ganges Canal . . . 52,057
Agra Canal 30,444
82,501

(*d*) Periyar Project — During the year: —36,164; To end of the year: ...
Kurnool-Cudapah Canal — 6,138 — 1,19,738
Barur Tank Project — ... — 6,058
—30,026 — 1,25,796

(*e*) Buckingham Canal, *vide* Account No. 50A., page 126.

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	1,308	13,030	5,806	—431	...	...	19,713	23,311	4,78,866	2,57,331	2,806	106	...	7,62,420
„ in Beawar „ „	543	8,962	3,608	—297	...	..	12,816	11,780	4,77,337	2,72,707	6,807	354	...	7,68,985
„ in Todghur „ „	1,991	1,249	1,285	—41	...	..	4,484	17,227	1,98,379	1,12,613	2,490	...	...	3,30,709
TOTAL	3,842	23,241	10,699	—769	...	...	37,013	52,318	11,54,582	6,42,651	12,103	460	...	18,62,114
Baluchistan.														
Shebo Canal	...	4,414	3,059	191	...	...	7,664	...	82,281	55,577	794	331	...	1,38,983
Khushdil Khan Reservoir	...	8,773	3,067	...	...	...	11,840	...	96,721	40,749	466	317	...	1,38,253
TOTAL	...	13,187	6,126	191	...	...	19,504	...	1,79,002	96,326	1,260	648	...	2,77,236
Punjab.														
Indus Inundation Canals	...	...	...	...	...	—3,697	—3,697	...	...	...	...	...	...	...
Shahpur Canals	230	13,021	15,485	20	...	...	28,756	84,773	4,30,643	2,78,728	4,251	1,210	...	7,99,605
Ghaggar Canal	2,579	9,138	15,960	—77	...	...	27,600	2,953	49,959	1,09,309	251	100	...	1,62,572
TOTAL	2,809	22,159	31,445	—57	...	—3,697	52,659	87,726	4,80,602	3,88,037	4,502	1,310	...	9,62,177
North-West Frontier Province.														
Kabul River Canal	19,611	18,220	(*b*)17,397	5,143	...	...	60,371	62,154	1,24,899	1,83,745	6,750	...	...	3,77,548
Bombay.														
Deccan and Gujarat.														
Khári Cut	967	6,907	1,637	98	...	...	9,609	8,935	67,810	31,005	557	45	...	1,08,352
Hartála Tank	...	76	147	...	...	...	223	22	4,404	4,452	...	2,957	...	11,835
Mhasva Tank	...	549	886	50	...	...	1,485	586	15,457	16,277	714	87	...	33,121
Jamda Canals	...	3,204	4,405	200	...	...	7,809	4,639	2,19,357	1,76,333	4,342	365	...	4,05,036
Pravara River Works—Ojhar Canal	...	2,675	2,274	56	223	...	5,228	2,503	1,09,261	1,29,128	1,858	353	...	2,43,103
Bhatodi Tank	...	1,333	1,226	30	...	...	2,589	194	75,394	66,232	639	216	...	1,42,675
Matoba Tank	...	1,497	876	50	12	...	2,435	...	30,366	22,245	1,138	124	...	53,873
Kasurdi Tank	...	359	128	50	..	...	537	31	14,382	7,782	1,247	...	...	23,442
Shirsuphal Tank	...	896	523	50	...	...	1,469	606	29,265	24,747	1,163	10	...	55,791
Bhadalvadi Tank	...	1,117	646	50	...	...	1,813	643	22,459	18,593	1,063	18	...	42,776
Koregaon Tank	...	1,011	544	14	...	...	1,569	...	6,751	6,008	219	...	...	12,978
Ashti Tank	...	2,381	1,235	73	...	...	3,689	39,909	68,216	55,734	1,406	...	...	1,65,265
Revari Canal	...	1,306	575	31	...	...	1,912	1,411	41,740	31,399	911	10	...	75,471
Upper Mán River Works	...	2,212	1,062	49	...	...	3,3[illegible]	20,145	60,306	39,152	1,942	167	...	1,21,712
Yerla River Irrigation Works	...	3,334	1,868	70	...	...	[illegible]	47,436	1,01,675	70,575	2,178	[illegible]	...	2,21,901
Chikhli Canal	...	1,714	601	...	...	..	[illegible]	559	24,366	17,393	374	[illegible]	...	42,702
Maini Tank	314	1,272	818	30	...	...	[illegible]	16,934	55,032	34,731	1,376	[illegible]	...	1,08,125
Muchkundi Tank	...	341	84	5	...	...	[illegible]	897	5,898	1,761	[illegible]	[illegible]	...	8,624
Gadikeri Tank	...	114	26	...	...	...	[illegible]	...	5,093	1,130	[illegible]	21	...	8,244
Dambal Tank	105	[illegible]	499	...	10	...	[illegible]	570	7,467	6,079	[illegible]	42	...	14,358
Medleri Tank	48	[illegible]	287	..	...	...	[illegible]	48	9,968	6,005	[illegible]	291	...	16,312
Madag Tank	...	[illegible]	550	...	...	...	[illegible]	504	38,927	22,39[illegible]	[illegible]	...	...	62,367
Asundi Tank	53	[illegible]	418	...	...	...	[illegible]	207	15,660	11,60[illegible]	[illegible]	...	...	27,976

Mavinkop Tank	82	352	209	...	...	...	643	233	658	348	...	...	...	1,239
Parsul Tank	...	328	575	50	45	...	998	...	4,258	8,498	540	45	...	13,341
Sind.														
Sukkur Canal	19,042	28,421	14,982	400	...	...	62,845	61,415	9,93,682	2,79,531	13,268	119	...	13,48,015
Ghár Canal	7,490	72,847	31,883	537	...	...	1,12,757	3,22,533	27,65,699	8,25,471	11,665	184	...	39,25,552
Mehrábwah Canal	...	...	...	...	...	...	...	2,215	1,30,989	33,811	648	...	...	1,67,663
Alibhar Kacheri Canal	...	*—1,048*	*—47*	7	...	...	*—1,088*	245	68,417	22,647	539	19	...	91,867
Marak Great Canal	6,165	9,902	4,818	46	...	...	20,931	19,222	3,47,132	1,28,566	2,847	40	...	4,97,807
Surfrázwah Canal	...	5,907	1,525	16	...	...	7,448	10,124	2,35,169	77,697	1,106	4	...	3,24,100
Fuleli Canal	*—700*	50,195	17,729	2,713	16	...	69,953	1,12,306	42,09,396	10,50,431	18,305	3,714	...	53,94,152
Hasanali	259	3,984	1,121	88	...	...	5,452	259	3,984	1,121	88			5,452
Deduct—Outlay from Contributions (*a*)	33,825	2,04,758	94,110	4,763	306	...	3,37,762	6,75,331	97,88,638	32,28,886	71,242	10,930		1,37,75,027
TOTAL	...	...	...	...	...	...	...	*8,450*	*2,480*	...	...	...	...	(*a*) *10,930*
Total Imperial	33,825	2,04,758	94,110	4,763	306	...	3,37,762	6,66,881	97,86,158	32,28,886	71,242	10,930		1,37,64,097
	60,087	2,81,565	1,59,777	9,271	306	*—3,697*	5,07,309	8,69 079	117,25,243	45,39,645	95,857	13,348		1,72,43,172
Provincial.														
Bengal.														
Calcutta and Eastern Canals	5,930	1,73,776	37,863	45,418	141	...	2,63,128	23,95,197	52,86,458	33,23,476	4,32,043	3,191	...	1,14,40,365
Orissa Coast Canal	...	38,988	20,898	3,319	1	...	63,206	*—2,421*	8,18,059	3,80,891	1,07,624	5,350	...	13,09,503
Sarun Project	...	2,551	1,785	...	...	...	4,336	...	3,00,889	99,243	*—5,270*	5,264	...	4,00,126
TOTAL	5,930	2,15,315	60,546	48,737	142	...	3,30,670	23,92,776	64 05,406	38,03,610	5,34,397	13,805	...	1,31,49,994
United Provinces of Agra and Oudh.														
Dún Canals	5,474	38,146	23,140	60	62	...	66,882	1,66,872	7,41,413	8,14,302	19,315	2,617	...	17,44,519
Rohilkhand Canals	10,952	41,903	48,032	3,905	347	...	1,05,139	4,36,324	9,10,501	20,32,630	45,135	5,073	...	34,29,663
Bijnor Canals	7,816	4,056	10,999	33	9	...	22,913	66,689	96,487	1,82,642	2,877	5,669	...	3,54,364
Bundelkhand Irrigation Works. Jhansi Lakes	3,018	2,380	2,108	1,064	2	...	8,572	15,746	58,299	52,545	1,457	259	...	1,28,306
Bundelkhand Irrigation Works. Hamirpur Lakes	149	1,649	2,192	...	...	...	3,900	19,283	65,013	74,297	1,354	124	...	1,60,071
TOTAL	27,409	88,134	(*c*)86,471	5,062	420	...	2,07,496	7,04,914	18,71,713	31,56,416	70,138	13,742	...	58,16,923
Madras.														
Nundiyar Channel	1,878	1,503	786	...	...	...	4,167	2,390	22,662	4,982	216	...	...	30,250
Cehmbrambakam Tank	*—1,267*	3,396	461	*—109*	...	...	2,181	*—48,765*	88,152	24,625	*—2,605*	...	...	61,407
Chilka Lake Canal	...	307	70	...	...	...	377	50	16,542	3,784	...	...	...	20,376
Buckingham Canal	840	83,498	26,163	1,369	44	...	1,11,914	80,027	26,41,315	8,39,145	92,844	18,249	...	36,71,580
Madras W. S. and I. E. Project	*—2,943*	9,458	3,712	9	...	...	10,236	*—96,527*	4,63,250	1,28,236	5,532	...	...	5,00,491
Pelandorai Anicut System	711	7,703	1,931	68	...	...	10,413	48,114	3,65,446	1,10,152	3,887	...	...	5,27,599
Vedaranniyam Canal	98	3,222	871	151	3	...	4,345	979	77,050	19,535	2,270	30	...	99,864
Palar Anicut System	6,681	24,297	7,373	53	...	...	38,404	3,06,877	11,94,490	4,03,872	10,813	345	...	19,16,397
Poiney ditto	924	5,306	1,480	...	...	...	7,800	86,460	4,18,448	1,16,448	...	...	...	6,21,356
Carried forward	6,922	1,38,780	42,847	1,541	47	...	1,90,137	3,79,605	52,87,355	16,50,779	1,12,957	18,624	...	74,49,320
	33,339	3,03,449	1,47,017	53,799	562	...	5,38,166	30,97,690	82,77,119	69,60,026	6,04,535	27,547	...	1,89,66,917

(*a*) Fuleli Canal . . . . R 8,310
Jamda " . . . . " 2,620
10,930

(*b*) Includes R4,897 outlay by Civil officers.
(*c*) Do. R876 do. do.

No. 65B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1903-1904—*continued.*

	Expenditure during the year.							Total expenditure to end of the year.						
IRRIGATION AND NAVIGATION *—continued.*	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Provincial—*continued.*														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	33,339	3,03,449	1,47,017	53,799	562	...	5,38,166	30,97,690	82,77,119	69,60,026	6,04,535	27,517	...	1,89,66,917
Madras—continued.														
Brought forward	6,922	1,38,780	42,847	1,541	47	...	1,90,137	3,79,605	52,87,355	16,50,779	1,12,957	18,624	...	74,49,320
Dondapad Tank	...	488	127	...	...	...	615	...	1,880	466	...	...	...	2,346
Cheyeru Anicut	1,961	9,477	2,650	...	...	...	14,088	85,315	4,77,093	1,29,608	45	...	...	6,92,061
Cumbum Tank	58	199	59	—12	...	...	304	8,694	46,001	12,497	597	...	...	67,789
Shatiatope Anicut System	2,423	10,565	3,056	...	...	...	16,044	47,686	4,25,226	1,09,175	207	...	...	5,82,294
Vriddhachalam ditto	1,826	3,044	1,035	...	...	...	5,905	23,686	1,14,926	31,939	45	...	...	1,70,596
Mehamattur ditto	83	2,629	608	—10	...	...	3,310	21,252	1,11,829	30,543	—40	...	...	1,63,584
Valluru Anicut	—221	749	122	—9	...	...	641	5,238	21,722	6,186	—29	...	...	33,117
Tirukkoyilur Anicut System	2,742	17,165	4,662	...	...	...	24,569	70,992	3,45,274	96,521	24	...	...	5,12,811
Lower Coleroon Anicut System	8,115	27,867	7,572	130	...	...	43,684	2,28,292	7,98,066	2,33,770	522	50	...	12,60,700
Thadapalli Channel	1,162	5,740	1,672	...	...	...	8,574	26,165	2,61,750	66,033	42	2	...	3,53,992
Arkenkota ditto	596	7,371	1,835	...	...	...	9,802	16,198	2,13,390	52,630	...	...	...	2,82,218
Maradur Anicut System	—1	4,943	969	—71	26	...	5,866	26,525	3,21,561	79,425	—284	56	...	4,27,283
Kalingaroyen Channel	215	6,044	1,537	...	...	...	7,796	17,860	4,34,021	1,04,322	...	...	...	5,56,203
Ganjam-Gopalur Canal	453	185	42	...	...	...	680	453	406	101	...	...	...	960
Ganjam Minor Rivers System	10,454	20,123	6,693	...	...	...	37,270	60,799	3,14,749	84,985	...	...	...	4,60,533
Sagileru Project	758	5,017	1,295	...	...	...	7,070	2,549	20,342	5,044	...	...	...	27,935
Munyeru Project	397	14,399	3,403	...	...	...	18,199	697	37,452	8,786	118	...	...	47,053
Chopad „	...	183	..	...	...	...	183	...	450	22	...	...	...	472
Hajipuram Tank Project	...	...	1	...	...	...	1	...	...	1	...	...	...	1
TOTAL	37,943	2,74,968	80,185	1,569	73	...	3,94,738	10,22,006	92,33,493	27,02,833	1,14,204	18,732	...	1,30,91,268
Bombay.														
Gokak Canal, 1st Section and Storage Works	...	4,933	4,253	291	160	...	9,637	141	43,953	35,593	3,990	246	...	83,923
Total Provincial	71,282	5,83,350	2,31,455	55,659	795	...	9,42,541	41,19,837	1,75,54,565	96,98,452	7,22,729	46,525	...	3,21,42,108
Total Irrigation and Navigation	1,31,369	8,64,915	3,91,232	64,930	1,101	—3,697	14,49,850	49,88,916	2,92,79,808	1,12,38,097	8,18,586	59,873	...	4,93,85,280
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment, Western Series	4,593	1,58,003	34,030	2,659	...	...	1,99,285	11,52,734	20,82,171	7,31,939	53,718	...	4	40,20,566
Do. Eastern Series	...	3,207	714	46	...	...	3,967	62,357	46,729	25,053	1,632	...	...	1,35,771
Thongwa Island Embankment	263	13,821	3,177	559	...	...	17,820	13,256	93,355	23,917	2,302	...	...	1,32,830
TOTAL	4,856	1,75,031	37,921	3,264	...	...	2,21,072	12,28,347	22,22,255	7,80,909	57,652	...	4	42,89,167
Incorporated Local.														
Madras.														
Thadapalli Channel	482	...	...	...	...	...	482	6,632	...	...	...	...	...	6,632
Total Agricultural	5,338	1,75,031	37,921	3,264	...	...	2,21,554	12,34,979	22,22,255	7,80,909	57,652	...	4	42,95,799
GRAND TOTAL	1,36,707	10,39,946	4,29,153	68,194	1,101	—3,697	16,71,404	62,23,895	3 15,02,063	1,50,19,006	8,76,238	59,873	4	5,36,81,079
Grand Total converted into £ at R15=£1							£ 111,427						£	3,578,739

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section K.—Other Public Works.

Revenue, £555,503. Expenditure, £5,663,458.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Military Works	66	Receipts	171	...	45,083	...
	67	Expenditure	173	...	...	1,034,654
		Details of Imperial Expenditure on—				
	67C	New Works	177	539,606	...	...
	67D	Repairs	178	253,582	...	...
Civil Works	66	Receipts	171	...	510,420	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	172	465,849	...	...
	67	Expenditure	174	...	...	4,602,254
	67A	Ditto by Civil Department Imperial Funds	175	12,392	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 67	176	3,933,656	...	...
		By Public Works Officers— Imperial Expenditure—				
	67E	New Buildings	179	246,842	...	...
	F	Repairs to Buildings	180	59,119	...	...
	G	New Roads	181	86,410	...	...
	H	Repairs to Roads	181	69,657	...	...
	I	Miscellaneous—New Works	182	8,638	...	...
	J	Miscellaneous—Repairs	182	697	...	...
		Provincial Expenditure—				
	K	New Buildings	183	1,009,323	...	...
	L	Repairs to Buildings	183	195,455	...	...
	M	New Roads	184	345,743	...	...
	N	Repairs to Roads	184	470,346	...	...
	O	Miscellaneous—New Works	185	91,667	...	...
	P	Miscellaneous—Repairs	185	23,425	...	...
		Incorporated Local—				
	Q	New Buildings	186	28,515	...	...
	R	Repairs to Buildings	186	7,368	...	...
	S	New Roads	187	94,763	...	...
	T	Repairs to Roads	187	148,202	...	...
	U	Miscellaneous—New Works	188	11,116	...	...
	V	Miscellaneous—Repairs	188	8,198	...	...
		By Civil Officers— Imperial Expenditure—				
	W	New Buildings	189	3,868	...	...
	X	Repairs to Buildings	189	1,971	...	...
	Y	New Roads	189	506	...	...
	Z	Repairs to Roads	190	1,383	...	...
	Aa	Miscellaneous—New Works	190	634	...	...
	Ab	Miscellaneous—Repairs	190	291	...	...
		Provincial Expenditure—				
	Ac	New Buildings	190	2,898	...	...
	Ad	Repairs to Buildings	191	3,254	...	...
	Ae	New Roads	191	1,293	...	...
	Af	Repairs to Roads	191	6,788	...	...
	Ag	Miscellaneous—New Works	192	6,884	...	...
	Ah	Miscellaneous—Repairs	192	3,600	...	...
		Incorporated Local—				
	Ai	New Buildings	193	33,655	...	...
	Aj	Repairs to Buildings	193	30,243	...	...
	Ak	New Roads	194	203,239	...	...
	Al	Repairs to Roads	194	426,775	...	...
	Am	Miscellaneous—New Works	195	36,258	...	...
	An	Miscellaneous—Repairs	195	28,411	...	...
Construction of Railways, etc.	68	Expenditure on Railways	196	...	...	26,550
					555,503	5,663,458

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY and INDIA

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA.			CENTRAL INDIA.	COORG.			HYDERABAD.	BALUCHISTAN.
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Civil.	Military.	Civil.	TOTAL.	Civil.	Civil.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
IMPERIAL.													
Rents of buildings	1	3,97,290	1,850	3,99,140	3,868	12,748	16,616	14,052	469	2,512	2,981	93	22,354
Sales of buildings	2	38,230	...	38,230	...	...	...	40	...	...	...	...	...
„ barrack furniture	3	2,765	3	2,768	308	...	308	...	...	...	...	...	...
„ tools and plant	4	3,655	100	3,755	...	41	41	1,122	...	653	653	...	...
„ produce	5	2,774	18	2,792	3	491	494	495	...	...	...	...	80
„ old materials	6	15,131	179	15,310	64	3,145	3,209	8	...	...	...	...	...
Value of materials received from old buildings	7	6,336	...	6,336	5,634	...	5,634	...	...	...	...	...	42
Unclaimed deposits	8	101	...	101	...	...	...	189	...	244	244	...	...
Fines, refunds, and miscellaneous	9	64,587	1,340	65,927	75	225	300	(b)3.223	...	2,084	2,084	5	*10,378
Recoveries of advances made in England	10	5,580	...	5,580	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	2,447	2,447	...	115	115	10	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	..	...	...	(a)341	(a)113
		5,36,449	5,937	5,42,386	9,952	16,765	26,717	19,139	469	5,493	5,962	439	32,967
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 66A, page 172		...	...	...	...	7,733	7,733	75	...	21,309	21,309	...	...
TOTAL		5,36,449	5,937	542,386	9,952	24,498	34,450	19,214	469	26,802	27,271	439	32,967

HEADS OF REVENUE.	No. of Items.	ASSAM.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.		
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹
IMPERIAL.										
Rents of buildings	1	4,566	...	4,566	1,831	347	2,178	1,034	...	1,034
Sales of buildings	2	320	...	320	2,246	...	2 246	5,000	...	5 000
„ barrack furniture	3	...	...	...	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	...	...	...	...	...
„ produce	5	...	...	...	2	...	2	306	...	306
„ old materials	6	1	...	1	33	...	33	...	...	...
Value of materials received from old buildings	7	440	...	440	...	...	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	4	...	4	45	5	50	16	...	16
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	...	...	...	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...
TOTAL		5,331	...	5,331	4,157	352	4,509	6,356	...	6,356
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 66A, page 172		...	2,15,278	2,15,278	...	14,14,276	14,14,276	...	9,68,489	9,68,489
TOTAL		5,331	2.15,278	2,20,609	4,157	14,14,628	14,18,785	6,356	9,68,489	9.74,845

* Includes R10,277 Baluchistan. (a) R113 Baluchistan, (a) R341 Hyderabad. (a) R97,125 N.-W. F. Provinces (a) R59 Berar, Receipts by Civil Officers (Receipts by Civil officers) (b) Includes R2,426 Receipts by Civil Officers, Central India.
(c) Do. R24 do. do., N.-W. Frontier Province.
(d) Do. R1 do. do., do.
(e) Do. R6,595 do. do., do.
(f) Do. R16 do. do, Berar.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1903-1904.

No. of Items.	GENERAL. TOTAL—INDIA, GENERAL. Military.	Civil.	Total.	CENTRAL PROVINCES. Military.	Civil.	Total.	BERAR. Civil.	BURMA. Military.	Civil.	Total.
	₹	₹	₹	₹	₹	₹		₹	₹	₹
1	4,01,627	53,609	4,55,236	...	...	...	9,032	92,522	...	92,522
2	38,230	40	38,270	...	..	...	...	2,983	...	2,983
3	3,073	3	3,076	...	...	...	...	589	..	580
4	3,655	1,916	5,571	...	...	...	578	97	...	97
5	2,777	1,084	3,861	2	...	2	171	...	...	...
6	15,195	3,332	18,527	...	...	...	353	...	...	...
7	11,970	42	12,012	...	...	...	...	...	...	...
8	101	433	534	...	...	...	147	...	...	...
9	64,662	17,255	81,917	...	...	...	(f)111	163	...	163
10	5,580	...	5,580	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...
12	...	2,572	2,572	...	...	...	...	...	...	...
13	...	454	454	...	...	...	(a)59	...	...	...
	5,46,870	80,740	6,27,610	.2	...	2	10,451	96,345	...	96,345
	...	29,117	29,117	...	1,19,419	1,19,419	16,323	...	6,50,661	6,50,661
	5,46,870	1,09,857	6,56,727	2	1,19,419	1,19,421	26,774	96,345	6,50,661	7,47,006

No. of Items.	PUNJAB. Military.	Civil.	Total.	N.-W. FRONTIER PROVINCE. Civil.	MADRAS. Military.	Civil.	Total.	BOMBAY. Military.	Civil.	Total.	GRAND TOTAL. Military.	Civil.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	434	60,402	60,836	(c)12,201	3,873	...	3,873	960	...	960	5,06,847	1,35,591	6,42,438
2	...	...	...	...	...	...	...	...	...	...	48,779	40	48,819
3	1	...	1	...	126	...	126	756	...	756	4,536	3	4,539
4	...	1,531	1,531	189	...	...	...	...	...	...	3,752	4,214	7,966
5	52	103	155	793	916	...	916	595	...	595	4,650	2,151	6,801
6	...	5,385	5,385	(d)53	1,108	...	1,108	351	...	351	16,688	9,123	25,811
7	...	...	...	...	...	...	...	...	...	...	12,410	42	12,452
8	...	3	3	...	...	...	...	...	...	...	101	583	684
9	...	14	14	(e)6,663	347	...	347	7,664	...	7,664	72,901	24,048	96,949
10	...	...	...	...	...	...	...	...	...	...	5,580	...	5,580
11	...	...	...	(a)97,125	...	...	...	...	...	...	...	97,125	97,125
12	...	...	...	...	...	...	...	...	...	...	...	2,572	2,572
13	...	...	...	...	...	...	...	...	...	...	...	513	513
	487	67,438	67,925	1,17,024	6,370	...	6,370	10,326	...	10,326	6,76,244	2,76,005	9,52,249
	...	6,48,437	6,48,437	7,151	...	14,93,925	14,93,925	...	14,24,660	14,24,660	...	69,87,736	69,87,736
	487	7,15,875	7,16,362	1,24,175	6,370	14,93,925	15,00,295	10,326	14,24,660	14,34,986	6,76,244	72,63,741	79,39,985
						Total India converted into £ at ₹15=£1				£	45,083	484,249	529,332
						Add—RECEIPTS IN ENGLAND:—							
						Royal Indian Engineering College—							
						Fees and caution money received from Students				21,439			
						Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc.				4,732	...	26,171	26,171
						GRAND TOTAL					45,083	510,420	555,503

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1903-1904.

	India, General.			Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-Western Frontier Province.	Madras.	Bombay.	Total.
PROVINCIAL.	Rajputana.	Central India.	Coorg.											
BY PUBLIC WORKS DEPARTMENT.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rents of buildings	.	...	...	35,761	...	2,35,379	31,574	95,921	53,234	18,589	...	90,900	97,156	6,58,514
Sales of buildings	...	...	...	125	...	1,17,490	100	2,60,292	13,580	1,913	...	3,915	2,63,896	6,61,311
„ tools and plant	...	...	..	9,304	...	6,465	1,065	1,070	1,310	1,436	...	5,819	8,517	34,986
„ produce	...	...	...	3,439	...	498	139	3,871	815	33,253	...	2,591	9,194	53,803
„ old materials	...	...	...	963	...	50,650	2,427	7,472	6,995	6,194	...	2,881	15,219	92,801
Value of materials received from old buildings	...	...	...	388	...	58	1,384	1,566	810	1,882	...	656	71	6,815
Recoveries of advances made in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts from self-supporting workshops	...	...	...	..	...	...	...	...	82,445	...	...	19,092	..	1,01,537
Tolls on roads	...	...	...	...	...	...	...	...	...	.	...	5,340	4,69,403	4,74,743
Ferry receipts	...	...	...	22,199	...	...	18,432	...	76,533	...	...	...	...	1,17,164
Unclaimed deposits	...	...	...	6	..	733	55	81	101	...	...	532	24	1,532
Collections under Highway Act	...	...	...	...	...	...	...	..	...	...	...	...	8,397	8,397
Fines, refunds, and miscellaneous	...	...	...	2,013	...	25,556	3,928	1,18,161	11,610	11,552	...	34,112	19,462	2,26,394
Rents from strand bank, maidan, etc.	...	...	...	...	...	...	...	53,499	.	...	...	...	...	53,499
Arboriculture	...	...	...	...	...	...	...	...	44,945	...	...	.	...	44,945
Interest on endowment for monuments in cemeteries.	...	...	...	285	..	346	189	...	2,114	375	...	586	1,535	5,430
TOTAL	...		...	74,483	...	4,37,175	59,293	5,41,933	2,94,492	75,194	..	1,66,427	8,92,874	25,41,871
BY CIVIL DEPARTMENT														
Rents of buildings	...	...	...	...	...	3,194	...	...	...	1,491	...	...	.	4,685
Sales of buildings	...	...	...	...	...	...	...	...	...	12,014		...	...	12,014
Sale of old materials	...	...	...	..	...	...	...	...	...	699	...	...	...	699
„ produce	...	..	...	31	...	..	...	...	15,346	..	...	...	...	15,377
Tolls on roads	...	...	...	...	...	...		...	5,200	91,229	...		...	96,429
Canal and ferry receipts	...	...	...	...	...	...	42,213	2,40,117	.	91,307	...	5,376	...	3,79,013
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fees on masonry graves	...	...	...	968	...	1,242	15	1,762	4,126	...	...	3,948	2,438	13,889
Fines, refunds, and miscellaneous	...	...	...	12	...	132	7,078	8,457	14,226	41,641		1,345	5,454	78,345
TOTAL	...	...	...	1,011	...	4,568	49,296	2,49,736	38,898	2,38,381	...	10,669	7,892	6,00,451
TOTAL PROVINCIAL	..	...	...	75,494	...	4,41,743	1,08,589	7,91,669	3,33,390	3,13,575	...	1,77,096	9,00,766	31,42,322
INCORPORATED LOCAL.														
BY PUBLIC WORKS DEPARTMENT.														
Rents of buildings	...	...	...	...	98	207	735	...	3,670	...	...	...	...	4,710
Sales of buildings	...	..	...	...	200	...	150	.	700	...	...	...	...	1,050
„ tools and plant	...	...	...	...	429	...	...	...	858	...		...	...	1,287
„ produce	...	..	...	...	80	...	105	...	62	...	...	12,237	...	12,484
„ old materials	...	...	...	...	1,748	60	236	...	613	...	...	...	...	2,657
Ferry Receipts	...	...	...	..	2,153	...	...	...	...	...	...	...	...	2,153
Unclaimed deposits	...	...	...	...	102	...	2	...	7	...	...	...	...	111
Fines, refunds, and miscellaneous	...	...	...	...	7,578	16	1,355	...	1,495	...	...	651	...	11,095
Arboriculture	...	...	...	...	...	..	...	...	26,461	...	...	...	...	26,461
Value of materials received from old buildings	...	...	...	...	...	...	...	...	72	...	...	...	...	72
TOTAL	...	...	...	...	12,388	283	2,583	...	33,938	..	...	12,888	..	62,080
BY CIVIL DEPARTMENT.														
Rents of buildings	...	...	...	...	...	...	...	9,249	...	22,346	750	...	6,656	39,001
Sales of buildings	5,900	...	...	90	...	...	...	41	...	25,868	...	3,376	322	35,597
„ old materials	...	...	...	286	...	651	...	273	...	387	61	4,663	...	6,321
Sales of Produce	...	...		...	...	...	...	...	2,039	...	...	...	...	2,039
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	3,24,110	3,24,110
Canal and Ferry receipts	...	...	20,150	34,568	...	1,93,911	1,04,106	5,07,396	4,91,103	1,51,629	...	10,56,419	1,19,621	26,78,903
Arboriculture	468	...	...	1,807	...	...	...	13,061	58,538	98,191	1,991	...	20,059	1,94,115
Tolls on Steamers	.	...	...	...	...	..	...	...	7,027	...	...	...	...	7,027
Fees on masonry graves	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contributions	...	...	...	955	...	600	...	63,690	...	...	...	39,889	...	1,05,134
Fines, refunds, and miscellaneous	1,365	75	1,159	6,219	3,935	13,473	...	28,897	42,454	36,441	4,349	1,99,594	53,126	3,91,087
TOTAL	7,733	75	21,309	43,925	3,935	2,08,635	1,04,106	6,22,607	6,01,161	3,24,862	7,151	13,03,941	5,23,894	37,83,334
TOTAL LOCAL	7,733	75	21,309	43,925	16,323	2,08,918	1,06,689	6,22,607	6,35,099	3,34,862	7,151	13,16,829	5,23,894	38,45,414
GRAND TOTAL, as per Abstract Account No. 66	7,733	75	21,309	1,19,419	16,323	6,50,661	2,15,278	14,14,276	9,68,489	6,48,437	7,151	14,93,925	14,24,660	69,87,736

Total India converted into £ at R15=£1 £ 465,849

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY AND CIVIL WORKS, and RAILWAYS—from IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1903-1904.

	India, General.									Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.										
IMPERIAL.																			
Military Works.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
New Works (67 C)	75,57,655	38,557	...	1,19,538	...	631	3,151	...	77,19,532	7,923	45	2,12,815	17,282	23,592	17,449	5,976	12,559	76,914	80,24,087
Repairs (67D)	32,03,187	37,784	...	1,239	...	5,024	...	...	32,47,234	3,504	1,916	2,69,605	53,519	41,043	9,453	40,165	50,531	86,758	38,03,728
Establishment	25,48,334	22,312	...	16,116	...	1,301	...	...	25,88,063	1,121	451	1,10,738	15,325	8,095	6,174	9,467	12,056	34,027	27,85,517
Tools and Plant	94,701	1,225	...	1,243	...	85	...	...	97,254	73	30	6,908	999	599	383	616	755	2,185	1,09,802
Suspense	*—1,65,994*	1,602	...	...	...	...	...	...	*—1,64,392*	...	...	...	...	...	...	...	...	...	*—1,64,392*
	1,32,37,883	1,01,480	...	1,38,136	...	7,041	3,151	...	1,34,87,691	12,621	2,442	6,00,066	87,125	73,329	33,459	56,224	75,901	1,99,884	1,46,28,742
Barrack furniture, including repairs and establishment.	8,08,630	5,217	...	...	...	...	462	...	8,14,309	...	...	47,861	1,103	...	...	389	2,637	24,757	8,91,056
TOTAL	1,40,46,513	1,06,697	...	1,38,136	...	7,041	3,613	...	1,43,02,000	12,621	2,442	6,47,927	88,228	73,329	33,459	56,613	78,538	2,24,641	1,55,19,798
Deduct—Outlay in England	*7,93,229*	...	...	...	...	...	...	...	*7,93,229*	...	...	...	...	...	...	*633*	*112*	*629*	*7,94,603*
Net India Military Works	1,32,53,284	1,06,697	...	1,38,136	...	7,041	3,613	...	1,35,08,771	12,621	2,442	6,47,927	88,228	73,329	33,459	55,980	78,426	2,24,012	1,47,25,195
																		Total India converted into £ at R15=£1	981,680
																		Charges in England: Stores for India	52,974
																		GRAND TOTAL MILITARY WORKS	1,034,654

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on OTHER PUBLIC WORKS—MILITARY and CIVIL WORKS, and RAILWAYS—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, etc.,—*continued.*

CIVIL WORKS.	INDIA GENERAL. Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Civil Buildings—																							
New Works (67E)	1,90,348	51,699	56,499	19,751	..	17,259	1,30,339	1,34,050	...	...	...	5,99,945	23,396	90,671	...	18,231	8,16,671	3,67,073	8,62,097	4,30,593	34,697	4,58,363	37,02,637
Repairs (67F)	79,313	19,934	21,639	7,243	...	7,294	39,484	75,595	...	...	...	2,50,502	4,512	30,902	...	11,465	1,90,852	70,731	1,74,708	54,158	18,758	80,196	8,86,784
Communications—																							
New Works (67G)	...	34,605	18,242	26,818	...	...	...	31,735	...	...	...	1,11,390	...	90,222	..	...	1,39,674	...	...	9,54,871	...	...	12,96,157
Repairs (67H)	2,496	57,702	1,29,908	1,12,545	...	...	...	97,975	...	...	...	4,00,626	...	2,24,056	...	...	91,506	...	...	3,28,672	...	...	10,44,860
Mis. Public Improvements—																							
New Works (67I)	26,364	...	...	...	...	...	...	4,433	...	...	...	30,797	42,943	15,887	...	...	...	...	22 525	17,421	...	...	1,29,573
Repairs (67J)	...	...	...	...	...	...	...	2,639	...	...	...	2,639	...	1,347	...	...	...	...	...	6 465	...	...	10,451
TOTAL WORKS AND REPAIRS	2,98,521	1,63,940	2,26,288	1,66,347	...	24,553	1,69,823	3,46,127	...	...	...	13,95,699	70,851	4,53,085	...	29,696	12,38,703	4,38,704	10,59,330	17,92,180	53,455	5,38,559	70,70,462
Establishment	(a)92,905	54,788	1,08,777	27,952	..	5,647	8,853	76,659	...	...	...	3,75,579	6,419	1,57,382	...	6,822	2,28,904	95,186	1,65,218	2,98 782	11,997	65,852	14,12,141
Tools and Plant	3,900	1,806	6,714	4,638	...	368	...	4,783	...	...	...	22,309	419	7,358	...	445	20,295	6,209	9,834	26.340	772	3,991	67,972
Suspense	—2,305	...	—4,466	4,685	...	2,122	3,452	...	...	...	...	3,487	...	—8,791	...	...	2,682	...	—10,099	—6,322	...	...	—19 043
	3,93,018	2,20,634	3,37,313	2,03,622	...	32,690	1,82,128	4,27,869	...	...	...	17,97,274	77,689	6,09,034	...	36,963	14,90,584	5,40,099	12,24 283	21,10,980	66,224	6,08,402	85,61,532
Deduct—Outlay in England	13	...	...	1,853	...	...	57,903	...	...	...	...	59,769	...	...	...	...	7,298	...	28,443	...	...	3,303	98,813
NET INDIA—IMPERIAL CIVIL WORKS	3 93,005	2,20,634	3,37,313	2,01,769	...	32,690	1,24,225	4,27,869	...	...	...	17,37,505	77,689	6,09,034	...	36,963	14,83,286	5,40,099	11 95,840	21,10,980	65,221	6,05,099	84,62,719
Expenditure by Civil Officers from Imperial Funds as per Account No. 67A, page 175	...	..	2,652	...	22,758	...	...	94,835	37,444	578	480	1,58,747	...	...	...	...	906	...	...	26,223	...	...	1,85,876
Provincial and Incorporated Local Funds Expenditure, as per Account No. 67B, Page 176	...	35,744	5,498	35,771	...		...	...	...			77,013	29,48,791	2,73,638	1,08,96,049	30,96,711	1 26,80,950	82,14,764	52,88,859	65,644	82,95,578	71,66,837	5,90,04,834
TOTAL INDIA—CIVIL WORKS	3,93,005	2,56,378	3,45,463	2,37,540	22,758	32,690	1,24,225	5,22,704	37,144	578	480	19,73,265	30,26,480	8,82,672	1,08,95,049	31,33,674	1,41,65,142	87,54,863	64,84,699	22,02,847	83,61,802	77,71,936	6,76,53,429

	Total India converted into £ at 15 = £1	4,510,228
ADD—CHARGES IN ENGLAND:—		
Royal Indian Engineering College—		
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,771	
Refund of caution money to Students	240	
Cost of alterations and additions to the College buildings, etc.	3 258	
		31,269
Passage to India of Assistant Engineers and Officers on appointment	834	
Furlough Pay and Allowances of Military Officers in the Public Works Department	6,649	
Absentee Allowances of Civil Officers in the Public Works Department	44.534	
Salaries and expenses while gaining practical experience of three students retained in England	524	
Passage to India of officers on appointment to the Public Works Department	664	
Allowances and expenses of officers and others on special duty, and visiting works, etc.	965	
		54,170
Stores for India		6,587
		92,026
GRAND TOTAL CIVIL WORKS	£	4,602,254
CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL OR LOCAL REVENUES		
Provincial Expenditure as per Account No. 68	₹	3,98,248
Total Construction of Railways, converted into £ at ₹15 = £1	£	26,550

ABSTRACT.

	Imperial.	Provincial.	Local.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT ₹ 15 = £1	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	£	£	£
Military Works	1,47,25,195	...	...	1,47,25,195	981,680	52,974	1,034,654
Civil Works	86,48,595	4 00,31,031	1,89,73,803	6,76,53,429	4,510,228	92,026	4 602,254
Railways	...	2,860	3,95,388	3,98,248	26,550	...	26,550
TOTAL	2,33,73,790	4,00,33,891	1,93,69,191	8,27,76,872	5,518,458	145,000	5,663,458

(a) Includes ₹33,098 on account of the Establish[illegible] the architect to the Government of India.

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL						TOTAL.	Bengal.	N.-W. Frontier Province.	TOTAL.
	Nepal.	Central India.	Mysore.	Baluchistan.	Seistan.	Bushire				
CIVIL WORKS.	...	₹	₹	₹	₹	₹	₹		₹	₹
Civil Buildings—										
New Works (67W) . .	...	...	872	19,897	35,979	480	57,228	...	800	58,028
Repairs (67X) . . .	578	...	6,886	10 024	1,465	...	18,953	...	10,612	29,565
Communications—										
New Works (67Y) . .	...	...	...	3,396	...	...	3,396	...	4,191	7,587
Repairs (67Z) . . .	...	...	...	20,742	...	...	20,742	...	...	20,742
Miscellaneous Public Improvements—										
New Works (67Aa) . .	...	...	...	9,511	...	...	9,511	...	..	9,511
Repairs (67Ab) .	...	..	....	2,887	...	...	2,887	906	572	4,365
Total Works and Repairs .	578	...	7,758	66,457	37,444	480	1,12,717	906	16,175	1,29,798
Establishment . . .	...	2,652	...	28,671	...	...	31,323	...	10,048	41,371
Tools and Plant . . .	...	...	...	307	...	...	307	...	...	307
Miscellaneous . . .	...	...	15,000	—600	...	...	14,400	...	...	14,400
TOTAL IMPERIAL .	578	2,652	22,758	94,835	37,444	480	1,58,747	906	26,223	1,85,876
Total India converted into £ at ₹15=£1.							£			12,392

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS for the Year 1903-1904.

PROVINCIAL.	INDIA, GENERAL. Rajputana.	Central India.	Coorg.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
BY PUBLIC WORKS DEPARTMENT.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Civil Buildings—														
New Works (67K)	...	...	...	7,67,044	...	21,76,006	4,19,295	45,26,301	18,38,820	15,64,748	...	16,09,646	22,37,981	1,51,39,841
Repairs (67L)	...	...	...	1,34,970	...	5,73,638	91,475	5,80,520	4,30,240	2,66,094	...	4,06,577	4,48,317	29,31,831
Communications—														
New Works (67M)	...	...	...	4,55,158	...	23,62,924	6,77,757	2,79,696	4,36,418	3,98,246	...	2,08,542	3,67,411	51,86,152
Repairs (67N)	...	...	...	7,73,902	...	18,38,108	5,63,051	9,98,719	9,77,468	9,04,872	...	2,40,169	7,58,906	70,55,195
Miscellaneous Public Improvements—														
New Works (67O)	...	...	...	20,033	...	3,68,128	1,70,231	96,786	1,88,627	3,23,846	...	1,93,237	14,111	13,74,999
Repairs (67P)	...	...	...	320	...	54,973	14,059	64,593	93,363	77,235	...	18,171	28,666	3,51,380
TOTAL WORKS AND REPAIRS	...	...	...	21,51,427	...	73,73,777	19,35,868	65,46,615	39,64,936	35,35,041	...	26,76,342	38,55,392	3,20,39,398
Establishment	...	...	...	5,76,901	...	13,55,652	4,89,718	9,34,677	5,94,602	7,51,896	...	4,49,450	9,70,878	61,23,774
Tools and Plant	...	...	...	29,391	...	6,60,040	37,313	47,101	26,580	50,318	...	27,077	33,250	9,11,070
Suspense	...	...	...	19,008	...	2,15,394	−9,525	−89,320	78,009	−38,712	...	−73,408	−19,147	82,299
TOTAL	...	...	...	27,76,727	...	96,04,863	24,53,374	74,39,073	46,64,127	42,98,543	...	30,79,461	48,40,373	3,91,56,541
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ac)	...	...	...	...	...	...	..	38,860	2,405	120	...	2,080	...	43,465
Repairs (67Ad)	...	...	...	...	...	...	...	1,697	12,208	20,833	...	14,076	...	48,814
Communications—														
New Works (67Ae)	...	...	...	...	...	...	...	15,000	131	749	...	3,518	...	19,398
Repairs (67Af)	...	...	...	...	...	...	31,462	2,704	947	11,257	...	55,447	...	1,01,817
Miscellaneous Public Improvements—														
New Works (67Ag)	...	...	...	...	...	...	...	19,175	16,943	11,179	...	55,968	...	1,03,265
Repairs (67Ah.)	...	...	...	...	...	...	442	41,066	9,893	...	...	2,586	...	53,992
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	31,904	1,18,502	42,532	44,138	...	1,33,675	...	3,70,751
Establishment	...	...	...	...	...	15,833	...	47,687	7,773	20,680	...	...	...	91,973
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	485	...	485
Miscellaneous	...	...	...	23,532	...	500	...	...	3,02,095	21,356	...	50,000	13,798	4,11,281
TOTAL	...	...	...	23,532	...	16,333	31,904	1,66,189	3,52,400	86,174	...	1,84,160	13,798	8,74,490
TOTAL PROVINCIAL	...	...	...	28,00,259	...	96,21,196	24,85,278	76,05,262	50,16,527	43,84,717	...	32,63,621	48,54,171	4,00,31,031
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*														
Civil Buildings—														
New Works (67Q)	4,377	...	915	9,515	25,212	14,794	3,443	...	2,10,596	27,432	...	...	1,31,448	4,27,732
Repairs (67R)	50	...	460	...	30,668	2,003	3,150	...	70,539	259	...	...	3,391	1,10,520
Communications—														
New Works (67S)	4,922	...	10,876	...	26,169	1,34,364	1,56,379	...	7,93,294	68,550	...	−1,843	2,28,735	14,21,446
Repairs (67T)	19,451	...	11,956	...	76,717	2,21,755	3,23,738	...	9,22,295	...	...	35,240	6,11,878	22,23,030
Miscellaneous Public Improvements—														
New Works (67U)	...	...	1,686	...	22,940	83,631	29,190	...	4,581	...	...	205	24,501	1,66,734
Repairs (67V)	...	...	723	...	30,836	54,735	21,377	...	12,962	...	...	150	2,187	1,22,970
TOTAL WORKS AND REPAIRS	28,800	...	26,616	9,515	2,12,542	5,11,282	5,37,277	...	20,44,267	96,241	...	33,752	10,02,140	44,72,432
Establishment	2,649	...	5,828	...	45,371	1,13,833	68,432	...	3,93,000	1,397	...	6,460	1,16,104	7,53,074
Tools and Plant	397	...	380	...	3,860	8,254	3,290	...	29,000	61	...	991	11,390	57,623
Suspense	...	...	...	...	1,515	...	..	...	...	...	...	..	−865	650
TOTAL	31,846	...	32,824	9,515	2,63,288	6,33,369	6,08,999	...	24,36,267	97,699	...	41,203	11,28,769	52,83,779
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ai)	...	800	...	1,666	...	13,146	...	81,186	88,748	85,647	3,157	1,72,018	53,426	5,04,824
Repairs (67Aj)	1,469	3,743	...	1,737	...	10,043	...	25,386	1,21,203	96,108	6,509	1,17,251	70,191	4,53,640
Communications—														
New Works (67Ak)	...	...	...	14,422	...	1,71,559	...	18,79,367	24,218	32,512	1,909	8,01,975	1,22,624	30,48,586
Repairs (66Al)	...	652	80	85,201	...	1,29,911	2,034	21,24,069	3,30,650	3,17,261	29,579	28,60,376	5,21,808	64 01,621
Miscellaneous Public Improvements—														
New Works (67Am)	...	...	103	3,882	...	1,54,325	...	1,13,518	9,417	25,625	2,167	1,20,922	1,13,917	5,43,876
Repairs (66An)	105	105	...	1,955	...	54,248	400	35,532	47,761	24,298	2,031	1,57,827	1,01,907	4,26,169
TOTAL WORKS AND REPAIRS	1,574	5,300	183	1,08,863	...	5,33,232	2,434	42,59,058	6,21,977	5,81,451	45,352	42,30,399	9,88,873	1,13,78,716
Establishment	576	198	2,520	24,543	...	78,050	...	7,79,441	1,35,408	94,278	6,500	6,66,949	1,02,513	18,90,976
Tools and Plant	...	...	...	697	...	2,161	...	32,060	2,002	...	...	44,150	5,889	86,959
Miscellaneous	1,748	...	244	4,914	10,350	28,041	...	5,129	2,563	1,30,714	13,792	49,256	80,622	3,33,373
TOTAL	3,898	5,498	2,947	1,39,017	10,350	6,41,484	2,434	50,75,688	7,61,970	8,06,443	65,644	49,90,754	11,83,897	1,36,90,024
TOTAL INCORPORATED LOCAL	35,744	5,498	35,771	1,48,532	2,73,638	12,74,853	6,11,433	50,75,688	31,98,237	9,04,142	65,644	50,31,957	23,12,666	1,89,73,803
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	35,744	5,498	35,771	29,48,791	2,73,638	1,08,96,049	30,96,711	1,26,80,950	82,14,764	52,88,859	65,644	82,95,578	71,66,837	5,90,04,834

Total India converted into £ at ₹15=£1 **£ 3,933,656**

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Mobilization works.	Rents of buildings or compensation for quarter.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	European.										Native.																
	New buildings, including subsidiary, auxiliary, and hospital accommodation.		Old buildings, including subsidiary, auxiliary, and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	R	R	R	R	R	R	R	R	R	R		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Hyderabad	...	...	...	...	...	...	...	...	...	...	65	43	160	...	6	...	125	...	...	232	...	...	...	...	...	631	..	631
Port Blair	...	...	...	...	3,151	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,151	...	3,151
Director-General, Military Works	3,76,355	4,57,413	...	...	11,36,878	...	2,22,820	91,221	4,727	339	45,397	46,322	3,68,589	10	20,73,839	1,32,632	3,64,475	2,64,310	1,92,860	9,24,437	1,24,894	1,26,080	...	...	1,23,529	76,53,912	96,257	75,57,655
Rajputana	2,464	...	...	...	3,518	5,76,785	258	...	...	...	...	9,817	10,250	...	...	181	2,141	...	...	1,131	...	...	...	...	4,408	38,597	40	38,557
Coorg	...	...	...	...	...	4,429	...	...	...	...	...	...	1,14,253	...	93	...	1,143	...	1,934	2,115	...	...	...	...	...	1,19,538	...	1,19,538
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	1,834	...	...	6,209	...	...	...	...	...	...	...	...	8,043	120	7,923
Berar	...	...	...	...	...	...	...	...	...	...	22	...	50	...	...	...	...	...	...	...	...	...	...	...	...	72	27	45
Burma	45,635	...	2,183	42,120	9,823	586	8,357	16,853	...	...	3,982	...	20,886	...	2,330	10,954	5,496	...	...	37,575	6,035	...	..	...	...	2,12,815	...	2,12,815
Assam	...	...	...	...	...	...	...	333	...	...	...	...	7,224	...	10,381	359	292	..	46	1,095	575	...	...	...	...	2,305	3,023	17,282
Bengal	...	...	...	...	...	...	...	...	..	...	...	...	...	...	12,374	...	1,280	...	...	2,478	...	...	...	7,460	...	23,592	...	23,592
United P. of Agra and Oudh	...	...	...	...	...	...	4,702	...	...	...	...	...	...	...	...	...	530	...	10,504	1,514	199	...	...	...	...	17,449	...	17,449
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	587	...	...	1,011	7,671	27	1,459	...	...	...	..	...	...	10,755	4,779	5,976
Madras	...	...	...	...	...	...	3,512	...	...	...	...	...	1,006	3	68	93	12,945	...	...	349	...	...	...	...	...	17,976	5,417	12,559
Bombay	3,052	300	...	...	22,322	2,604	...	7,499	...	...	...	204	9,535	..	...	6,865	5,159	2,983	...	12,281	4,110	...	..	...	...	76,914	...	76,914
TOTAL	4,27,506	4,57,713	2,183	42,120	11,75,692	5,84,404	2,39,649	1,15,906	4,727	339	49,466	56,386	5,32,540	1,847	20,99,091	1,52,095	4,07,466	2,67,320	2,06,803	9,83,207	1,35,813	1,26,080	...	7,460	1,27,937	82,03,750	1,09,663	80,94,087
Total India converted into £ at R15=£1																									£		539,606

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	ACCOMMODATION FOR TROOPS.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Rent for buildings or compensation for quarters.	Petty Works.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	European.										Native.																
	New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	₹	₹	₹	₹	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Hyderabad	...	...	...	...	...	...	...	...	...	...	758	438	560	...	47	...	2,462	...	...	39	...	...	720	...	5,024	...	5,024
Director-General, Military Works	...	...	6,51,283	1,21,411	3,931	...	35,591	26,613	297	...	6,266	26,333	1,04,419	9,137	83,969	82,237	3,68,364	24,744	3,56,566	7,70,538	1,80,752	19,141	2,28,102	2,76,298	34,05,992	2,02,805	32,03,187
Rajputana	...	...	7,636	2,705	...	...	127	379	...	...	...	4,770	3,965	...	263	1,163	1,819	...	...	6,893	...	...	2,506	5,558	37,784	...	37,784
Coorg	...	...	..	...	...	...	...	...	...	...	...	...	674	...	...	...	207	...	...	10	...	...	348	...	1,239	...	1,239
Central Provinces	...	...	...	...	...	...	...	...	...	..	...	...	690	...	...	...	1,269	...	169	830	...	...	546	...	3,504	...	3,504
Berar	...	...	...	...	...	...	...	...	...	...	437	...	166	...	...	...	329	...	..	415	...	...	240	...	2,207	291	1,916
Burma	..	...	55,530	...	...	...	19,493	1,174	302	...	2,321	...	49,628	...	8,562	36,134	5,137	...	...	74,826	6,353	...	10,145	...	2,69,605	...	2,69,605
Assam	...	...	...	...	..	...	...	5,529	...	...	...	...	19,383	...	1,010	1,886	336	...	2,372	17,728	2,661	...	2,630	...	53,535	16	53,519
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	3,129	...	5,123	3,597	7,173	...	...	9,394	...	...	13,108	...	41,524	481	41,043
United P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,696	...	19	4,236	893	...	609	...	9,453	...	9,453
Punjab	...	...	...	...	...	...	...	...	...	...	...	93	2,931	...	...	125	6,345	2,129	25,663	2,027	688	...	164	..	40,165	...	40,165
Madras		...	...	...	...	...	17,766	...	...	...	...	...	5,553	927	197	2,014	10,776	...	3,470	1,954	825	...	8,112	...	51,594	1,063	50,531
Bombay	9,941	2,383	23,541	3,012	...	...	138	495	637	...	...	680	5,994	75	4,416	2,884	1,031	1,339	2,563	23,580	1,117	...	2,932	...	86,758	...	86,758
TOTAL	9,941	2,383	7,37,990	1,27,128	3,931	...	73,115	34,190	1,236	...	9,782	32,314	1,97,632	10,139	1,03,587	1,30,040	4,38,944	28,212	3,90,822	9,12,490	1,93,289	19,141	2,70,162	2,81,856	40,08,384	2,04,656	38,03,728
																									Total India converted into £ at ₹15=£1	£	253,582

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION.									Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
								Administration.	Viceregal Residences.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Buildings.	Political Agencies.	Stamp and Stationery Office.											
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works.	...	...	...	...	...	96	407	...	...	...	...	...	82,559	...	...	...	...	...	88,478	644	...	641	17,820	1,950	1,92,595	2,247	1,90,348
Rajputana	..	...	...	...	...	1,860	322	...	...	...	128	...	5,853	...	856	...	1,316	12,397	652	7,052	7,331	5,823	8,168	8,252	60,010	8,311	51,699
Central India	...	...	...	...	...	933	1,179	...	...	...	244	...	8,473	...	14,798	...	...	228	5,976	73	14,319	1,689	1,664	6,707	56,283	−216	56,499
Coorg	...	...	...	...	...	...	...	...	...	...	9,724	...	46	...	...	...	...	69	...	317	788	4,665	...	4,142	19,751	...	19,751
Hyderabad	...	...	...	...	...	9,228	5,463	...	...	...	...	...	3,059	...	...	...	...	...	1,597	36	...	...	...	...	19,383	2,124	17,259
Port Blair	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,30,339	...	...	...	1,30,339	...	1,30,339
Baluchistan	...	...	...	...	...	3,605	27,671	32,933	...	...	1	...	...	...	...	...	5	2,890	...	2,274	145	15,429	17,118	31,979	1,31,050	...	1,31,050
Central Provinces	...	...	...	...	...	11,438	17,958	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23,396	...	23,396
Berar	747	..	...	...	...	...	...	...	...	...	9,816	...	1,341	...	...	...	...	22,579	464	5,300	16,206	16,809	14,011	13,025	1,00,298	9,627	90,671
Assam	...	...	...	...	...	6,258	11,973	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,231	...	18,231
Bengal	...	...	33,851	70,995	10,559	46,888	29,845	...	64,046	23,833	...	...	4,26,856	...	5,760	...	18,943	...	...	...	...	...	...	84,795	8,16,671	...	8,16,671
U. P. of Agra and Oudh.	2,330	...	...	1,66,684	...	26,689	21,005	...	−89	...	...	...	...	...	...	...	52,038	...	...	...	...	...	...	99,316	3,67,973	...	3,67,973
Punjab	...	...	...	...	...	1,93,448	10,482	...	75,794	...	...	...	3,60,334	...	...	...	...	...	...	...	...	...	...	222,039	8,62,097	...	8,62,097
N.-W. Frontier Province.	...	...	...	...	...	2,814	471	...	...	470	28,038	28	2,79,195	...	13,454	...	...	..	...	27,184	33,360	26,242	5,340	13,997	4,30,593	...	4,30,593
Madras	...	...	222	...	...	12,993	5,466	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	16,016	34,697	...	34,697
Bombay	...	...	71,115	299	9,55[illegible]	51,822	14,488	...	...	1,07,704	...	...	...	...	1,66,519	...	...	...	...	...	...	...	218	36,651	4,58,371	8	4,58,363
TOTAL	3,077	...	1,05,188	2,37,978	20,414	3,08,072	1,[illegible]0,730	32,933	1,39,751	1,32,007	47,951	28	11,67,716	...	2,01,387	...	72,302	38,163	97,167	42,880	2,02,488	71,298	64,339	5,38,869	37,24,738	22,101	37,02,637
																									Total India converted into £ at ₹15=£1 .	. £	246,842

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION.											Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
								Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.	Minor Departments.										
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works	...	...	...	...	...	330	891	...	...	...	...	...	...	1,051	...	..	...	...	...	68,565	900	...	3,175	1,206	3,265	79,383	70	79,313
Rajputana	51	...	...	15	...	524	477	...	...	...	...	917	...	2,246	...	1,052	...	795	2,853	3,410	1,275	712	1,858	225	3,524	19,934	...	19,934
Central India	...	...	...	111	...	2,556	250	...	...	...	...	80	...	5,163	...	7,045	...	...	...	171	90	1,108	1,438	2,655	2,359	23,026	1,387	21,639
Coorg	19	...	...	...	...	267	7	...	...	...	...	2,451	101	...	...	...	...	326	539	23	202	583	474	134	2,117	7,243	...	7,243
Hyderabad	...	...	...	...	...	2,646	381	...	...	...	...	...	...	3,919	...	...	...	...	...	545	...	...	...	...	...	7,491	197	7,294
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	..	...	...	...	39,484	...	...	...	39,484		39,484
Baluchistan	...	...	...	...	...	899	885	17,483	...	...	...	21	...	...	..	...	...	2,198	...	561	10,492	918	16,618	3,721	21,799	75,595	...	75,595
Central Provinces	...	...	...	...	...	3,427	1,085	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,512	...	4,512
Berar	38	...	...	...	...	...	...	...	...	...	...	941	1,158	2,006	...	...	...	88	865	840	1,504	2,378	1,914	946	19,825	32,503	1,601	30,902
Assam	...	...	...		...	5,482	5,963	...	...	...	...	...	...	...	...	...	...	20	...	...	...	...	...	...	...	11,465	..	11,465
Bengal	...	...	11,335	27,799	15,680	17,926	9,964	...	65,563	10,870	14,340	...	...	...	...	1,002	...	281	...	...	...	...	...	...	16,092	1,90,852	...	1,90,852
U. P. of Agra and Oudh	3,097	600	...	30,466	...	17,896	4,390	...	1,976	...	78	...	...	...	...	...	...	9,745	...	...	...	...	...	...	2,513	70,761	30	70,731
Punjab	...	...	...	...	...	20,620	6,554	...	89,652	22,366	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,695	1,74,887	179	1,74,708
N.-W. Frontier Province	...	...	...	...	..	1,607	831	...	...	...	1,207	14,063	194	3,366	...	2,699	...	...	...	113	2,880	9,173	11,484	1,673	4,868	54,158	...	54,158
Madras	...	...	207	...	...	11,460	4,961	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	2,130	18,758	...	18,758
Bombay	...	...	51,819	639	4,194	12,612	6,204	...	...	...	977	...	...	...	...	1,000	...	...	...	...	...	...	...	...	2,751	80,195	...	80,196
TOTAL	3,205	600	63,361	59,030	19,874	98,252	42,843	17,483	1,57,191	33,236	16,602	18,473	1,453	17,751	...	12,798	...	13,453	4,257	74,228	17,343	54,356	36,961	10,560	1,16,938	8,90,248	3,464	8,86,784
Total India converted into £ at R15=£1																											£	59,119

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director General, Military Works	1,816	..	...	...	...	...	...	...	...	10	...	...	1,826	*1,826*	...
Rajputana	6,238	11,842	90	9,420	47	...	114	3,063	...	2,829	1,028	...	34,676	*71*	34,605
Central India	20,133	*—10,488*	...	...	...	...	...	...	264	1,689	...	...	19,598	*1,356*	18,242
Coorg	7,776	...	13,625	251	...	...	330	...	3,667	1,199	...	...	26,848	*40*	26,808
Baluchistan	...	18,966	...	...	...	...	...	480	...	12,289	...	...	31,735	...	31,735
Berar	69,377	...	10,953	...	...	58	...	...	...	5	9,829	...	90,222	...	90,222
Bengal	...	...	1,17,612	...	...	...	...	...	...	22,062	...	...	1,39,674	...	1,39,674
North-West Frontier Province	1,37,675	...	*—3,395*	8,08,405	...	...	...	...	...	12,186	...	...	9,54,871	...	9,54,871
TOTAL	2,51,015	20,320	1,38,885	8,18,076	47	58	444	3,548	3,931	52,269	10,857	...	12,99,450	*3,293*	12,96,157
													Total India converted into £ at R15=£1 .		£ 86,410

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works	11,682	...	2,557	...	...	...	...	...	...	...	...	...	14,239	*11,743*	2,496
Rajputana	22,321	27,188	119	9,658	...	...	1,970	...	...	1,133	1,132	...	63,521	*5,819*	57,702
Central India	55,897	74,051	...	...	...	...	...	...	698	5,387	1,389	...	1,37,422	*7,514*	1,29,908
Coorg	97,352	6,069	6,489	1,162	...	...	...	374	352	747	...	...	1,12,545	...	1,12,545
Baluchistan	...	23,345	...	16,034	...	...	...	41,379	...	17,217	...	...	97,975	...	97,975
Berar	3,721	...	2,19,527	...	...	...	...	920	...	568	240	...	2,24,976	*920*	2,24,056
Bengal	...	...	88,184	...	...	...	...	...	...	3,322	...	...	91,506	...	91,506
North-West Frontier Province	1,04,851	...	31,230	94,846	...	...	...	...	85,125	3,598	9,022	...	3,28,672	...	3,28,672
TOTAL	2,95,824	1,30,653	3,48,106	1,21,700	...	..	1,970	42,673	86,175	31,972	11,783	...	10,70,856	*25,996*	10,44,860
													Total India converted into £ at R15=£1 .		£ 69,657

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works	...	...	...	...	26,364	...	...	...	....	...	26,364	...	26,364
Rajputana	...	...	...	...	17,430	...	...	...	...	...	17,430	*17,430*	...
Central India	...	...	...	...	614	...	...	...	...	...	614	...	...
Coorg	...	...	...	...	...	...	...	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	23	23	*23*	...
Baluchistan	...	...	...	...	4,159	...	..	...	...	274	4,433	...	4,433
Central Provinces	...	...	...	...	...	..	...	...	42,943	...	42,943	*614*	42,943
Berar	...	...	...	...	25,841	345	...	...		245	26,431	*10,544*	15,887
Punjab	...	...	...	...	...	22,525	...	...	...	...	22,525	...	22,525
North-West Frontier Province	...	...	...	...	17,421	...	...	...		...	17,421	...	17,421
TOTAL	...	...	...	...	91,829	22,870	...	...	42,943	542	1,58,184	*28,611*	1,29,573
											Total India converted into £ at R15=£1.	£	8,638

No. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General, Military Works	...	...	..	...	920	...	...	..	...	...	920	*920*	...
Rajputana	...	...	...	...	2,728	...	...	...	...	...	2,728	*2,728*	...
Coorg	...		...	...	...	...	..	...	...	...	...	...	...
Hyderabad	...	...	...	...	...	..	...	...	...	...	...	...	...
Baluchistan	...	...	...	...	2,445	...	...	...	...	194	2,639	...	2,639
Berar	...	...	...	...	14,061	772	...	...	...	...	14,833	*13,486*	1,347
North-West Frontier Province	...	...	306	...	2,267	...	...	...	...	3,892	6,465	...	6,465
TOTAL	...	...	306	...	22,421	772	...	...	...	4,086	27,585	*17,134*	10,451
											Total India converted into £ at R15=£1 .	£	697

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Opium.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery offices.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	...	22,202	...	...	...	16,447	20,571	17,389	92,480	...	...	...	387	18,963	99,811	5,697	2,10,306	83,317	78,053	54,878	655	1,730	...	48,100	40,352	8,20,338	*53,294*	7,67,044
Burma	...	16,310	12,405	26,303	43,858	3,173	55,988	66,257	1,29,874	...	4,451	...	31,171	...	1,29,665	12,137	1,97,007	1,84,838	5,69,825	1,23,749	...	40	96,411	76,625	3,92,919	21,76,006	...	21,76,006
Assam	...	2,495	...	...	...	...	6,036	1,384	36,812	...	1,864	...	1,701	...	55,850	15,383	1,19,153	26,717	85,637	36,973	1,470	4,225	...	25,258	2,780	4,24,034	*4,739*	4,19,295
Bengal	...	...	11,234	...	...	...	2,16,349	62,122	43,086	7,486	−249	21,679	58,725	...	4,65,759	9,057	6,43,356	5,40,616	3,90,767	17,68,195	35,7	..	...	15,316	4,59,358	47,48,642	*2,22,341*	45,26,301
U. P. of Agra and Oudh.	...	...	...	...	...	...	3,48,769	17,167	75,452	80	...	...	1,13,359	...	1,61,199	35,545	2,18,618	2,01,868	4,17,439	1,90,615	10,688	37,849	...	20,415	23,045	18,72,108	*33,288*	18,38,820
Punjab	...	...	...	...	...	2,229	2,02,178	1,053	45,262	557	...	...	42,676	...	3,49,000	7,495	68,657	2,66,978	1,05,974	1,99,601	14,494	3,582	...	68,738	3,19,960	16,98,434	*1,33,686*	15,64,748
Madras	...	1,764	20,751	...	...	15	3,62,563	...	51,909	221	...	3,768	3,741	...	2,57,529	21,366	1,57,427	1,65,899	1,32,532	2,84,472	37,531	1,06,628	...	85,524	12,146	17,05,889	*96,243*	16,09,646
Bombay	...	7,723	92,725	...	...	16,606	3,01,291	13,849	33,017	...	9,192	...	1,798	...	4,88,095	16,189	1,26,061	2,29,638	2,29,091	6,88,151	...	4,311	178	30,320	5,038	22,93,273	*55,292*	22,37,981
TOTAL	...	50,494	1,37,115	26,303	43,858	38,470	15,22,745	1,70,221	5,07,892	8,344	15,258	25,447	2,56,558	18,963	20,06,908	1,22,869	17,40,585	16,99,871	20,09,318	33,46,634	1,01,023	1,58,365	96,589	3,70,296	12,55,598	1,57,38,721	*5,98,583*	1,51,39,841

Total India converted into £ at R15=£1 . £ 1,009,323

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Provinces	783	...	...	...	245	12,990	3,850	4,967	...	...	...	761	2,301	5,337	5,634	31,411	20,654	27,776	4,963	...	74	..	13,464	...	1,35,210	*240*	1,34,970
Burma	3,660	9,941	15,787	13,012	6,402	8,858	1,052	73,832	...	7,788	...	36,048	...	11,023	14,693	80,681	37,027	1,37,583	31,733	...	4,214	9,255	28,322	43,627	5,71,638	...	5,73,038
Assam	127	...	...	...	...	113	...	8,253	...	2,183	...	1 558	...	6,157	3,208	28 864	7,967	7,910	6,721	58	345	..	13,615	4 396	91,475	...	91,475
Bengal	...	4,476	...	...	...	51,063	12,240	55,892	9,030	...	1,910	11,101	...	67,494	27,369	1,13,778	54,521	49,084	39,465	2,630	...	...	10,477	72,075	5,84,045	*3,525*	5,80,520
U. P. of Agra and Oudh	912	...	..	...	...	1,09,556	5,571	47,050	1,651	...	.	34,119	...	22,573	18,230	27,246	25,061	92,041	17,368	1,212	1,441	..	13,493	15,892	4,33,615	*3 376*	4,30,240
Punjab	...	...	...	...	230	33,191	985	33 795	1,494	108	...	32.788	...	22,443	11,864	13.715	56,878	17,382	13,370	...	520	...	9,807	19.493	2,68,659	*1,965*	2,66 094
Madras	1,265	2,427	...	...	74	69,626	...	59,334	5,459	...	1,565	15,350	...	17,530	33,568	17,762	15,623	37,585	22,763	8,178	3,403	...	60,9,6	34,882	4,07,340	*703*	4,06,577
Bombay	2,391	7,598	...	...	421	94,178	1,515	52,336	...	9,298	...	21,545	...	30,764	35,432	34,787	18,913	67,490	53,455	113	1,38.	164	13,796	12,934	4,58,513	*10,196*	4,48,317
TOTAL	9,138	23,542	15,787	13,012	7,372	3,79,515	25,813	3,35,460	18,534	19,377	3,475	1,53,270	2,301	1,83,321	1,50,198	3,48,244	2,36,644	4,36,851	1,89,838	12,191	11,380	9,419	1,63,915	2,03,299	29,51,896	*20,065*	29,31,831

Total India converted into £ at R15=£1 . £ 195,455

K—Other Public Works.

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	79,838	60,935	1,10,124	93,289	7,976	39,231	3,597	19,577	2,379	19,565	18,647	4,55,158	...	4,55,158
Burma	8,25,239	26,211	8,48,320	4,07,685	...	38,622	96,911	79,680	115	36,706	3,435	23,62,924	...	23,62,924
Assam	69,294	1,503	4,71,342	82,385	798	4,038	8,758	15,208	4,094	20,506	...	6,77,926	*169*	6,77,757
Bengal	2,51,819	2,727	45,332	6,747	...	...	...	3,097	...	4,113	...	3,13,835	*34,139*	2,79,696
U. P. of Agra and Oudh	3,01,000	...	1,04,072	1,196	...	...	...	...	12,454	23,932	...	4,42,654	*6,236*	4,36,418
Punjab	2,41,137	62,891	64,389	11,309	...	...	...	...	...	20,310	7,382	4,07,418	*9,172*	3,98,246
Madras	68,770	24,841	1,04,610	...	...	...	...	16,389	...	...	...	2,14,610	*6,068*	2,08,542
Bombay	38,457	97,251	35,286	1,31,917	8,695	1,481	...	29,233	...	24,159	2,665	3,69,144	*1,733*	3,67,411
TOTAL	18,75,554	2,76,359	17,83,475	7,34,528	17,469	83,372	1,09,266	1,63,184	19,042	1,49,291	32,129	52,43,669	*57,517*	51,86,152
												Total India converted into £ at ₹15=£1 . £		345,743

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	3,80,508	48,051	1,73,743	69,341	3,310	76,308	...	...	11,837	16,506	...	...	7,79,604	*5,702*	7,73,902
Burma	10,41,628	31,257	2,93,078	2,61,142	...	65,493	97,326	35,254	...	12,667	263	...	18,38,198	...	18,38,108
Assam	92,107	...	1,98,722	1,57,130	6,374	34,972	22,766	23,752	36,927	15,182	...	...	5,87,932	*24,881*	5,63,051
Bengal	8,87,597	8,507	62,759	34,617	...	...	...	1,019	...	7,816	...	...	10,02,315	*3,596*	9,98,719
U. P. of Agra and Oudh	7,91,766	...	63,223	35,928	...	...	...	...	41,259	29,099	27,746	...	9,89,021	*11,553*	9,77,468
Punjab	7,07,734	6,104	57,354	48,272	...	...	...	...	55,252	13,670	17,214	...	9,05,600	*728*	9,04,872
Madras	2,32,020	7,191	...	...	...	...	320	1,638	..	...	...	...	2,41,169	*1,000*	2,40,169
Bombay	3,84,631	1,71,570	36,185	1,32,101	799	7,068	1,050	4,063	...	5,546	15,955	...	7,58,968	*62*	7,58,906
TOTAL	45,17,991	2,72,680	8,85,064	7,38,531	10,483	1,83,841	1,21,462	65,726	1,45,275	1,00,486	61,178	...	71,02,717	*47,522*	70,55,195
													Total India converted into £ at ₹15=£1 . £		470,346

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	*8,463*	...	...	24,763	7,281	...	...	...	28,912	52,493	*32,460*	20,033
Burma	1,91,596	...	...	54,691	3,721	5,491	71,159	...	41,470	3,68,128	...	3,68,128
Assam	25	...	...	4,764	1,889	...	...	...	1,66,065	1,72,743	*2,512*	1,70,231
Bengal	...	...	12,583	...	339	49,711	...	....	34,311	96,944	*158*	96,786
United P. of Agra and Oudh	11,768	...	...	41,535	72,825	...	...	...	77,150	2,03,278	*14,651*	1,88,627
Punjab	472	33,452	97,194	7,31,958	2,38,961	...	...	...	47,253	11,49,290	*8,25,444*	3,23,846
Madras	15,307	...	...	2,41,980	27,140	-1,196	25,994	...	...	3,09,225	*1,15,988*	1,93,237
Bombay	4	...	...	5,095	88	389	203	...	8,432	14,211	*100*	14,111
TOTAL	2,10,709	33,452	1,09,777	11,04,786	3,52,244	54,395	97,356	...	4,03,593	23,66,312	*9,91,313*	13,74,999
										Total India converted into £ at R15=£1	. £	91,667

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	...	...	...	3,775	...	...	...	...	...	3,775	*3,455*	320
Burma	10,774	...	2,022	7,099	2,992	2,935	12,530	...	16,621	54 973	...	54,973
Assam	...	193	...	15,384	763	...	...	...	11,800	28,140	*14,081*	14,059
Bengal	...	...	5,220	...	110	8,725	...	...	50,538	64,593	...	64,593
United P. of Agra and Oudh	5,573	...	...	5,214	14,287	...	...	...	75,548	1,00,652	*7,289*	93,363
Punjab	...	...	50,207	5,517	...	...	...	...	26,603	82,327	*5,092*	77,235
Madras	16,251	...	...	24	215	1,559	225	...	...	18,274	*103*	18,171
Bombay	441	...	343	1,413	99	3,963	638	...	22,063	28,960	*294*	28,666
TOTAL	33,039	193	57,792	38,456	18,466	17,182	13,393	...	2,03,173	3,81,694	*30,314*	3,51,380
										Total India converted into £ at R15=£1	. £	23,425

No. 67Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	...	...	...	4,377	...	...	4,377	...	4,377
Coorg	...	...	...	26	...	...	...	889	...	...	915	...	915
Central Provinces	...	...	...	9,515	...	...	...	...	...	...	9,515	...	9,515
Berar	...	...	...	11,529	...	...	...	8,033	...	5,650	25,212	...	25,212
Burma	...	...	...	...	...	...	...	10,114	...	4,680	14,794	...	14,794
Assam	...	...	...	2,615	...	...	...	...	662	166	3,443	...	3,443
United Provinces of Agra and Oudh	...	...	...	99,569	...	...	...	1,03,239	4,828	34,993	2,42,629	*32,033*	2,10,596
Punjab	...	...	...	14,445	...	...	...	...	...	12,987	27,432	...	27,432
Bombay	...	...	...	72,710	...	...	...	54,493	...	4,245	1,31,448	...	1,31,448
TOTAL	...	...	...	2,10,409	...	...	...	1,81,145	5,490	62,721	4,59,765	*32,033*	4,27,732
											Total India converted into £ at ₹15 = £1	£	28,515

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	...	...	...	50	...	...	50	...	50
Coorg	...	...	...	175	...	...	...	285	...	...	460	...	460
Berar	...	...	...	14,490	...	...	...	1,412	...	14,766	30,668	...	30,668
Burma	...	...	...	...	...	...	...	1,062	...	941	2,003	...	2,003
Assam	...	...	10	...	...	...	...	51	2,884	205	3,150	...	3,150
United Provinces of Agra and Oudh	...	...	161	27,879	...	...	...	31,823	3,704	675	64,242	—*6,297*	70,539
Punjab	...	...	259	...	...	...	...	...	...	...	259	...	259
Bombay	...	...	...	1,806	...	...	...	1,498	19	68	3,391	...	3,391
TOTAL	...	...	430	44,350	...	...	...	36,181	6,607	16,655	1,04,223	—*6,297*	1,10,520
											Total India converted into £ at ₹15 = £1	£	7,368

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	212	...	35	...	...	283	...	...	4,392	...	...	4,922	...	4,922
Coorg	...	...	357	7,542	...	...	...	42	2,147	788	...	...	10,876	...	10,876
Berar	...	...	...	8,307	3,594	7,059	1,053	...	300	5,856	...	...	26,169	...	26,169
Burma	45,763	...	53,371	9,686	...	1,391	95	2,859	...	21,199	...	...	1,34,364	...	1,34,364
Assam	222	...	53,494	75,413	...	22,466	485	991	2,878	430	...	...	1,56,379	...	1,56,379
U. P. of Agra and Oudh	3,53,431	8,087	1,27,431	2,43,516	15,332	25,288	27,032	8,172	...	−2,550	...	...	8,10,839	*17,545*	7,93,294
Punjab	...	50,731	...	...	...	...	...	...	...	17,819	...	...	68,550	...	68,550
Madras	*−3,470*	...	363	1,264	...	...	...	...	...	...	...	...	*−1,843*	...	*−1,843*
Bombay	3,477	16,846	4,625	1,29,536	11,502	10,375	5,301	19,960	14,386	12,727	...	...	2,28,735	...	2,28,735
TOTAL	3,99,423	75,876	2,39,641	4,75,299	30,428	66,579	34,249	32,024	19,711	65,761	..	...	14,38,991	*17,545*	14,21,446
													Total India converted into £ at ₹15 = £1		£ 94,763

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	6,603	...	12,761	...	...	87	...	...	...	...	...	19,451	...	19,451
Coorg	...	...	83	10,038	...	...	...	335	1,203	297	...	...	11,956	...	11,956
Berar	507	...	4,855	36,621	12,935	841	8,626	...	419	9,691	2,222	...	76,717	...	76,717
Burma	1,18,958	4,545	38,295	11,705	...	12,449	30,848	3,181	...	1,774	...	...	2,21,755	...	2,21,755
Assam	3,179	...	1,43,131	1,31,501	10,671	1,219	11,877	10,401	5,319	6,440	...	...	3,23,738	...	3,23,738
U. P. of Agra and Oudh	6,46,083	1,18,928	50,015	43,871	3,312	7,138	403	443	24,506	17,489	15,218	...	9,27,406	*5,111*	9,22,295
Madras	6,821	...	15,699	7,590	...	...	...	3,625	1,705	...	...	...	35,240	...	35,240
Bombay	1,19,641	83,651	57,046	2,44,786	43,921	26,552	3,188	3,351	12,472	2,116	15,154	...	6,11,878	...	6,11,878
TOTAL	8,95,189	2,13,727	3,09,124	4,98,673	70,839	48,199	55,029	21,336	45,624	37,807	32,594	...	22,28,141	*5,111*	22,23,030
													Total India converted into £ at ₹15 = £1		£ 148,202

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Berar	...	...	...	...	...	...	...	1,686	1,686	...	1,686
Burma	...	1,462	...	12,218	967	...	...	8,293	22,940	...	22,940
Coorg	4,261	58,303	12,707	...	...	5,762	...	2,598	83,631	...	83,631
Assam	...	2,004	...	24,033	907	...	...	2,246	29,190	...	29,190
U. P. of Agra and Oudh	250	2,963	...	381	260	...	...	727	4,581	...	4,581
Bombay	...	4,341	...	20,134	...	...	...	26	24,501	...	24,501
Madras	...	...	...	205	...	...	...	...	205	...	205
TOTAL	4,511	69,073	12,707	56,971	2,134	5,762	..	15,575	1,66,734	...	1,66,734
									Total India converted into £ at R15 = £1	£	11,116

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	...	...	310	...	...	...	413	723	...	723
Berar	...	10,519	...	13,054	...	...	...	7,263	30,836	...	30,836
Burma	108	5,318	31,789	...	...	9,615	...	7,905	54,735	...	54,735
Assam	500	5,560	..	9,755	1,806	...	...	3,756	21,377	...	21,377
U. P. of Agra and Oudh	...	...	...	70	11,201	...	...	1,691	12,962	...	12,962
Bombay	191	...	...	1,568	...	...	...	428	2,187	...	2,187
Madras	...	...	...	150	...	...	...	...	150	...	150
TOTAL	799	21,397	31,789	24,907	13,007	9,615	...	21,456	1,22,970	...	1,22,970
									Total India converted into £ at R15 = £1	£	8,198

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Department.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bushire	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	480	...	...	...	480	...	480
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	872	872	...	872
Baluchistan	1,509	...	...	...	...	...	...	...	130	...	...	1,410	...	...	...	2,503	2,950	...	167	11,148	...	...	80	19,897	...	19,897
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,979	...	...	...	35,979	...	35,979
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	800	800	...	800
TOTAL	1,509	...	...	...	...	...	...	...	130	...	...	1,410	..	...	...	2,503	2,950	...	167	47,607	...	...	1,752	58,028	...	58,028
																								Total India converted into £ at R15=£1	£	3,868

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Department.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	578	...	...	...	578	...	578
Baluchistan	1,555	...	...	...	475	...	...	...	124	...	...	908	...	170	111	1,526	479	33	206	3,181	...	151	1,105	10,024	...	10,024
Mysore	...	...	...	...	...	...	..	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,886	6,886	...	6,886
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,465	...	..	...	1,465	...	1,465
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,612	10,612	...	10 612
TOTAL	1,555	...	...	...	475	...	...	...	124	..	...	908	...	170	111	1,526	479	33	206	5 224	...	151	18,603	29 565	...	29 565
																								Total India converted into £ at R15=£1	£	1,971

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	...	...	1,852	...	...	150	676	...	718	...	3,396	...	3,396
N.-W. F. Province	...	2,048	...	2,133	...	...	...	...	10	...	...	4,191	...	4,191
TOTAL	...	2,048	...	3,985	...	...	150	6	10	718	...	7,587	...	7,587
												Total India converted into £ at R15=£1	£	506

K—Other Public Works.

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram," or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	3,588	1,252	...	3,288	...	...	262	7,006	...	4,495	851	20,742	...	20,742
TOTAL	3,588	1,252	...	3,288	....	...	262	7,006	...	4,495	851	20,742	...	20,742
												Total India converted into £ at ₹15=£1	£	1,383

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	600	...	...	5,352	490	...	...	...	3,069	9,511	...	9,511
TOTAL	...	600	...	...	5,352	490	...	...	...	3,069	9,511	...	9,511
											Total India converted into £ at ₹15=£1	£	634

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	...	...	...	2,830	...	...	...	...	57	2,887	...	2,887
Bengal	906	...	...	...	...	...	...	...	...	...	906	..	906
N.-W. F. Provinces	...	...	...	...	..	...	...	...	...	572	572	...	572
TOTAL	906	...	...	...	2,830	...	...	...	..	629	4,365	..	4,365
											Total India converted into £ at ₹15=£1	£	291

No. 6 Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,149	15,000	...	...	...	16,711	38,860	...	38,860
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	680	...	1,705	2,405	...	2,405
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	120	...	120
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	2,080	...	...	...	...	...	...	...	...	...	2,080	...	2,080
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	2,080	...	...	...	7,149	15,020	...	680	...	18,536	43,465	...	43,465
																								Total India converted into £ at ₹15=£1	£	2,898

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency	Courts of Law.	Jails.	Police.	Educational	Ecclesiastical.	Medical.	Political, Agency.	Minor Dept.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,697	1,697	...	1,697
U. P. of Agra and Oudh	49	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	600	1,399	10,160	12,208	...	12,208
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,833	20,833	...	20,833
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	14,076	...	...	...	...	...	...	...	...	..	14,076	...	14,076
TOTAL	49	...	...	...	...	...	...	...	...	...	...	...	...	14,076	...	..	...	..	...	...	600	1,399	32,690	48,814	...	48,814
																								Total India converted into £ at R15=£1	£	3,254

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal	5,000	...	1,000	...	...	...	...	...	9,000	...	...	15,000	...	15,000
U. P. of Agra and Oudh	...	...	...	24	...	...	...	...	...	...	87	131	...	131
Punjab	...	749	...	...	...	...	...	...	...	...	...	749	...	749
Madras	...	...	...	747	395	644	...	1,732	...	...	...	3,518	...	3,518
TOTAL	5,000	749	1,000	791	395	644	...	1,732	9,000	...	87	19,398	...	19,398
												Total India converted into £ at R15=£1	£	1,293

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Assam	14,000	...	...	...	...	...	...	...	248	17,214	...	...	31,462	...	31,462
Bengal	2,204	...	500	...	...	...	...	...	...	...	...	...	2,704	...	2,704
U. P. of Agra and Oudh	...	16	...	250	...	265	...	229	...	187	...	...	947	...	947
Punjab	...	8,574	...	2,613	...	...	...	...	70	...	...	...	11,257	...	11,257
Madras	3,990	5 542	2,252	12,695	2,055	12,488	3,317	3,038	24	...	...	46	45,447	10,000	55,447
TOTAL	20,194	14,132	2,752	15,558	2,055	12,753	3,317	3,267	342	17,401	...	46	91,817	10,000	1,01,817
													Total India converted into £ at R15=£1	£	6,788

K.—Other Public Works

No. 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Bengal . . .	300	...	...	...	10,000	...	...	...	...	8,875	19,175	...	19,175
U. P. of Agra and Oudh	...	...	...	...	1,608	...	...	...	...	15,335	16,943	...	16,943
Punjab . . .	11,179	...	...	...	...	...	...	...	...	...	11,179	...	11,179
Madras . . .	32,700	...	...	...	22,775	...	...	...	...	493	55,968	...	55,968
TOTAL .	44,179	...	...	...	34,383	...	...	...	...	24,703	1,03,265	...	1,03,265
											Total India converted into £ at ₹15=£1	£	6,884

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Assam . . .	442	...	...	...	...	...	...	...	...	...	442	...	442
Bengal . . .	...	...	3,925	...	5,000	...	...	...	...	32,141	41,066	...	41,066
U. P. of Agra and Oudh	...	119	122	...	45	...	...	...	...	9,612	9,898	...	9,898
Madras . . .	3,064	...	...	...	22	500	...	...	...	...	3,586	*1,000*	2,586
TOTAL .	3,506	119	4,047	...	5,067	500	...	...	...	41,753	54,992	*1,000*	53,992
											Total India converted into £ at ₹15=£1	£	3,600

No. 67Ai—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central India	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	65	...	...	198	537	800	...	800
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	672	...	...	...	...	...	...	780	...	214	...	...	1,666	...	1,666
Burma	...	...	...	...	...	...	...	...	1,223	...	...	...	...	...	...	9,482	...	...	1,021	...	...	...	1,420	13,146	...	13,146
Bengal	...	...	...	...	...	...	...	...	2,652	...	...	9 194	...	...	...	798	9,419	...	21,385	...	313	27,394	10,001	81,186	...	81,186
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7,230	72,768	...	4,748	...	...	281	3,721	88,748	...	88,748
Madras	25,676	...	...	...	...	...	...	...	...	...	...	2,136	...	...	...	...	21,856	...	78,210	...	...	8,227	32,943	1,72,048	...	1,72,048
Bombay	...	...	...	...	...	...	...	...	...	...	...	1,913	...	...	...	...	34,553	...	11,392	...	...	...	10,568	58,426	...	58,426
N. W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	103	1,422	...	1,062	...	...	...	570	3,157	...	3,157
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0	54,785	...	16,060	...	...	...	14,796	85,647	...	85,647
TOTAL	25,676	...	...	...	...	...	...	...	3,875	...	...	13,915	...	...	...	17,619	1,97,833	...	1,34,723	...	527	36,100	74,556	5,04,824	...	5,04,824
																								Total India converted into £ at R15=£1	£	33,655

No. 67Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	Deduct Outlay from Contributions.	Net Total.
	₹	₹	₹		₹	₹	₹			₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	44	800	...	...	...	...	...	625	1,469		1,469
Central India	...	...	..	...	...	...	...	...	...	...	...	205	..	...	...	...	...	...	59	2,468	...	100	911	3,743	...	3,743
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	1,060	...	...	...	...	...	...	...	...	178	...	499	1,737	...	1,737
Burma	...	...	...	...	...	...	...	...	15	...	...	...	...	...	...	6,542	92	...	2,419	...	...	...	975	10,043	...	10,043
Bengal	...	...	...	...	96	...	...	...	...	...	658	5,616	...	...	...	50	512	853	1,634	...	1,029	9,110	5,763	25,386	...	25,386
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17,561	85,011	...	2,013	...	...	2 237	14,381	1,21,203	...	1,21,203
Madras	19,093	...	...	...	...	...	...	...	...	...	...	1,180	...	...	...	...	14,552	1,899	26,715	...	..	17,958	35,854	1,17,251	...	1,17,251
Bombay	61	..	...	...	...	.	...	...	...	...	...	1,280	...	...	...	...	59,223	...	7,534	...	...	...	2,093	70,191	...	70,191
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,485	...	2,340	...	...	...	1,684	6,509	...	6,509
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,539	40,967	...	13,164	...	...	...	39,438	96,108	...	96,108
TOTAL	19,154	...	...	...	96	...	...	...	15	...	658	9,341	...	...	...	26,736	2,03,642	2,767	55,928	2,468	1,207	29,405	1,02,223	4,53,640	...	4,53,640
																								Total India converted into £ at R15=£1	£	30,243

K.—Other Public Works.

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	...	...	179	1,474	371	705	...	...	11,434	259	...	...	14,422	...	14,422
Burma	30,825	333	36,747	25,163	5,096	2,981	8,112	1,514	6,388	51,031	13,369	...	1,71,559	...	1,71,559
Bengal	4,55,763	46,070	4,35,602	3,89,601	46,049	1,49,284	35,775	86,733	1,82,631	35,655	14,304	...	18,79,367	...	18,79,367
U. P. of Agra and Oudh	...	250	4,282	7,565	821	1,728	1,543	1,204	5,735	1,090	...	...	24,218	...	24,218
Madras	2,05,183	1,36,770	45,853	89,015	46,350	80,133	11,413	13,635	1,26,743	45,292	1,583	...	8,01,975	...	8,01,975
Bombay	926	1,766	4,152	9,110	3,929	2,194	16,882	16,836	28,853	26,193	11,783	...	1,22,624	...	1,22,624
N.-W. F. Province	...	1,909	...	...	...	...	...	...	...	...	...	...	1,909	...	1,909
Punjab	...	32,512	...	...	...	...	...	...	...	...	...	...	32,512	...	32,512
TOTAL	6,92,697	2,19,610	5,26,820	5,21,928	1,03,516	2,37,025	74,725	1,19,922	3,61,784	1,59,520	31,039	...	30,48,586	...	30,48,586
														Total India converted into £ at ₹15=£1 . £	203,239

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	80	...	...	...	...	...	...	...	...	...	...	80	...	80
Central India	...	538	...	...	114	...	...	...	...	...	...	...	652	...	652
Assam	...	...	...	...	...	...	...	...	1,962	72	...	...	2,034	...	2,034
Central Provinces	2,708	...	5,590	4,875	15,671	16,240	7,797	2,273	2,483	5,441	4,123	...	85,201	...	85,201
Burma	29,202	2,997	37,602	5,474	1,008	674	9,304	9,214	3,267	30,653	516	...	1,29,911	...	1,29,911
Bengal	8,44,947	1,26,164	2,47,543	3,04,290	16,212	2,43,290	62,874	1,36,824	71,960	47,577	22,388	...	21,24,069	...	21,24,069
U. P. of Agra and Oudh	6,404	11,058	41,856	1,17,873	31,525	30,222	40,089	36,414	7,111	7,478	620	...	3,30,650	...	3,30,650
Madras	18,15,522	4,36,686	1,59,340	1,81,954	32,253	23,224	7,038	4,630	1,17,484	34,483	47,762	...	28,60,376	...	28,60,376
Bombay	14,925	24,807	19,716	1,64,092	44,248	9,348	26,761	87,397	18,622	60,981	50,311	...	5,21,808	...	5,21,808
N.-W. F. Province	...	29,579	...	...	...	...	...	...	...	...	...	...	29,579	...	29,579
Punjab	...	3,16,561	...	...	...	...	...	...	700	...	...	...	3,17,261	...	3,17,261
TOTAL	27,13,708	9,48,470	5,11,647	7,79,158	1,41,031	3,22,998	1,53,863	2,94,752	2,23,589	1,86,685	1,25,720	...	64,01,621	...	64,01,621
														Total India converted into £ at ₹ 15=£1 . £	426,775

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	81	...	...	...	...	...	...	...	22	103	...	103
Central Provinces	1,039	548	...	...	2,295	...	...	...	...	...	3,882	...	3,882
Burma	26,808	72,572	4,210	8,708	16,774	5,467	...	...	...	19,786	1,54,325	...	1,54,325
Bengal	...	...	...	...	75,293	3,421	...	...	531	31,273	1,13,518	...	1,13,518
U. P. of Agra and Oudh	1,327	...	...	...	7,263	800	...	...	...	27	9,417	...	9,417
Madras	21,19	54,283	328	78	19,236	5,072	...	...	...	20,726	1,20,922	...	1,20,922
Bombay	31	628	10	46	1,12,135	166	...	...	...	601	1,13,917	...	1,13,917
N.-W. F. Province	...	...	...	...	...	...	...	...	...	2,167	2,167	...	2,167
Punjab	...	...	...	...	6	...	...	...	...	25,619	25,625	...	25,625
TOTAL	50,404	1,28,112	4,548	8,832	2,33,302	14,926	...	...	531	1,03,221	5,43,876	...	5,43,876
											Total India converted into £ at R15=£1 . £		36,258

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	105	...	...	...	...	...	105	...	105
Central India	...	...	...	...	105	...	...	...	...	...	105	...	105
Assam	400	...	...	...	...	...	...	...	...	...	400	...	400
Central Provinces	99	44	...	...	1,788	14	...	...	...	10	1,955	...	1,955
Burma	15,589	22,427	436	195	10,835	2,738	...	...	...	2,028	54,248	...	54,248
Bengal	1,637	...	...	...	26,670	1,791	...	...	11	5,423	35,532	...	35,532
U. P. of Agra and Oudh	6,419	...	...	...	40,133	786	...	...	...	423	47,761	...	47,761
Madras	6,772	16,837	1,619	1,519	13,009	673	...	...	...	1,17,398	1,57,827	...	1,57,827
Bombay	...	443	15	612	92,116	202	...	...	...	8,519	1,01,907	...	1,01,907
N.-W. F. Province	...	...	...	...	1,639	...	...	...	...	392	2,031	...	2,031
Punjab	...	...	...	...	4,345	...	...	...	...	19,953	24,298	...	24,298
TOTAL	30,916	39,751	2,070	2,326	1,90,745	6,204	...	...	11	1,54,146	4,26,169	...	4,26,169
											Total India converted into £ at R15=£1 . £		28,411

No. 68.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1903-1904.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
IMPERIAL	*R*	*R*	*R*	Details of construction expenditure on Lines are exhibited in Account No. 76, pages 224 and 225, in which this expenditure is incorporated and deducted at foot.
Madras.				
Mayavaram-Mutupet	...	—12,34,720	—12,34,720	
PROVINCIAL.				
Assam.				
Jorhat	2,860	9,04,264	9,07,124	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	..	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad		18,43,282	18,43,282	
TOTAL PROVINCIAL	2,860	98,00,864	98,03,724	
LOCAL.				
Madras.				
Myavaram-Mutupet	3,95,388	10,84,544	14,79,932	
TOTAL	3,98,248	96,50,688	1,00,48,936	
Total converted into £ at R15 = £ 1 £	26,550	643 379	669,929	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section L.—Army.

Revenue £1,089,428. Expenditure £17,865,208.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	198 and 199	...	948,035	14,799,770
„ Non-Effective.	69	Ditto ditto	199	...	141,393	3,065,438
Army	69A	Detailed Account of Receipts	202	1,089,428	...	...
„	69B	Detailed Account of Charges	210	17,865,208	...	...
„	69C	Statement of Established Strength	211		...	...
				...		
			Total		1,089,428	17,865,208

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1904.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.	Total India and England.
			₹	₹	₹	₹	₹	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	200	20,542	14,018	11,554	19,023	65,137	4,342	24	4,366
IV	Supply and Transport	200	16,02,533	18,33,253	1,08,572	4,65,434	40,09,792	267,320	...	267,320
V	Remount and Veterinary Establishments, Supplies and Services	200	1,39,308	1,99,903	81,748	96,795	5,17,754	34,517	...	34,517
VI	Clothing Establishments, Supplies and Services	200	2,71,947	1,93,515	2,10,149	2,04,647	8,80,258	58,684	47,547	106,231
VII	Barrack Establishments, Supplies and Services	201	8,925	8,136	4,091	5,415	26,567	1,771	...	1,771
IX	Medical Establishments, Supplies and Services	201	46,095	53,933	2,09,891	1,10,419	4,20,338	28,023	...	28,023
X	Ordnance Establishments, Stores, and Camp Equipage	201	6,53,909	6,15,280	56,109	6,03,544	19,28,842	128,589	112,028	240,617
XII	Education	201	725	15,025	422	481	16,653	1,110	...	1,110
XIII	Sea Transport Charges	202	4,964	4,952	6,663	11,448	28,027	1,868	142,353	144,221
XIV	Miscellaneous Services	202	85,117	1,59,056	4,064	39,440	2,87,677	19,179	100,680	119,859
	TOTAL EFFECTIVE SERVICES		28,34,065	30,97,071	6,93,263	15,56,646	81,81,045	545,403	402,632	948,035
			59,31,136							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	202	768	1,282	5,784	435	8,269	551	...	551
XVIII	Military Pensions to Natives	202	16,797	36,615	7,033	1,55,921	2,16,366	14,424	22,532	36,956
XIX	Family Pensions and Compassionate Allowances to Europeans	202	4,38,281	2,35,663	2,57,225	2,48,785	11,79,954	78,664	25,222	103,886
	TOTAL NON-EFFECTIVE SERVICES		4,55,846	2,73,560	2,70,042	4,05,141	14,04,589	93,639	47,754	141,393
			7,29,406							
	TOTAL ARMY RECEIPTS	202	32,89,911	33,70,631	9,63,305	19,61,787	95,85,634	639,042	450,386	1,089,428
			66,60,542							

		For details *see* page	Government of India.		Madras Command.	Bombay Command.	Total India.	Total India converted into £ at R15=£1.	England.		Total India and England.
			Bengal Command.	Punjab Command.					Stores.	Other Charges.	
	Effective Services.		₹	₹	₹	₹	₹	£	£	£	£
1	Army and Garrison Staff	203	12,77,257	22,90,963	10,53,710	12,10,769	58,32,699	388,847	...	...	388,847
2	Administrative Staff	203	8,80,358	4,06,295	5,39,720	3,88,562	22,14,935	147,662	...	...	147,662
3	Regimental Pay, Allowances, and Charges	204	2,44,54,829	2,71,63,850	1,74,20,681	1,95,05,394	8,85,44,754	5,902,984	...	1,034,945	6,937,929
4	Supply and Transport	205	1,21,32,786	1,44,39,731	69,70,225	83,59,126	4,19,01,868	2,793,458	85,329	...	2,878,787
5	Remount and Veterinary Establishments, Supplies and Services	206	29,32,243	2,49,702	5,44,550	9,53 473	46,79,968	311,998	...	5,528	317,526
6	Clothing Establishments, Supplies and Services	206	18,97,643	3,97,297	6,85,591	2,04,354	31,84,885	212,326	238,956	...	451,282
7	Barrack Establishments, Supplies and Services	206	7,76,982	5,70,247	3,70,754	3,76 416	20,94,399	139,626	...	...	139,626
8	Administration of Martial Law	207	71,030	1 33,762	77,538	73,948	3,56,278	23,752	...	...	23,752
9	Medical Establishments, Supplies and Services	207	26,92,146	23,14,415	17,47,553	20,77,667	88,31,781	588,785	54,145	11,630	654,560
10	Ordnance Establishments, Stores and Camp Equipage	208	52,76,969	13,92,922	13,70,930	28,84,665	1,09,25,486	728,366	795,670	17,510	1,541,546
11	Ecclesiastical	208	1,27,941	1,21,013	60,459	93,857	4,03,270	26,885	...	...	26,885
12	Education	208	81,587	2,29,614	1,26,473	68,910	5,05,614	33,774	...	...	33,774
13	Sea Transport Charges	209	63,804	4,703	1,43,968	2,99,750	5,12,225	34,148	...	370,506	404,654
14	Miscellaneous Services	209	45,26,924	13,06,688	4,07,415	33,12,828	95,53,855	636,924	...	4,561	641,485
15	Volunteer Corps	209	9,99,215	2,28,667	7,78,764	4,97,339	25,03,985	166,932	...	...	166,932
			5,81,91,714	5,12,49,869	3,22,98,331	4,03,07,088	18,20,47,002	12,136,467	1,174,100	1,444,680	14,755,247
	Unadjusted Expenditure	210	4,65,610	1,85,854	—21,519	37,911	6,67,856	44,523	...	...	44,523
	Total Effective Services		5,86 57,324	5,14,35,723	3,22,76,812	4,03,44,999	18,27,14,858	12,180,990	1,174,100	1,444.680	14,799,770
			11,00,93,047						2,618,780		
	Non-Effective Services.										
16	Rewards for Military Services	209	1,11,745	54,409	23,965	20,086	2,10,205	14,014	...	58	14,072
17	Military Pensions to Europeans	210	3,91,072	1,52,496	3 36,530	1,72,326	10,52,424	70,161	...	2,267,977	2,338,138
18	Military Pensions to Natives	210	19,82,654	22,44,459	25,28,746	11,15,587	78,71,446	524,763	...	...	524,763
19	Family Pensions and Compassionate Allowances to Europeans.	210	95,090	19,533	95,756	59,498	2,70,077	18,005	...	124,600	142,605
20	Departmental Pensions and Gratuities	210	3,10,370	51,825	1,63,377	1,62,324	6,87,896	45,860	...	...	45,860
	Total Non-Effective Services		28,90,931	25,22,722	31,48,574	15,29,821	1,00,92,048	672,803	...	2,392,635	3,065,438
			54,13,653						2,392,635		
	Total Army Charges	210	6,15,48,255	5,39,58,445	3,54,25,386	4,18,74,820	19,28,06,906	12,853,793	5,011,415		17,865,208
			11,55,06,700								

69 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1904.

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA				TOTAL.
	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	
RECEIPTS UNDER GRANT III.					
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	₹	₹
Discharge Purchase Money	10,470	3,790	5,623	8,175	28,058
Unclaimed Balances of Deserters and others	506	315	310	133	1,264
Hutting Money	...	...	1,268	...	1,268
Miscellaneous	9,566	9913	4,353	10,715	34,547
TOTAL ₹	20,543	14,018	11,554	19,023	65,137
Total India converted into £ at ₹15 = £1					4,342
IN ENGLAND:					
Discharge Purchase Money					24
TOTAL					4,366
RECEIPTS UNDER GRANT IV.					
SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,31,346	1,50,687	58,909	2,02,160	6,43,102
Sale of Malt Liquor	12 66,154	13,93,240	3,754	2,01,035	28,64,183
Sale of Rum	34,212	66,319	4,874	9,822	1,15,227
Recoveries on account of Dairy Farms	...	1.389	...	218	1,607
Value of Stores issued to other Departments	7,990	23,830	2,158	36,638	70,616
Recoveries on account of Table Money, etc., in Inland Steamers	6	...	112	1	119
Cattle Farms	...	...	1,011	...	1,011
Sale of Transport or Battery Cattle	13,146	20,242	19,318	4,007	56,713
Miscellaneous Transport Receipts for hire of Cattle, sale of old Equipments, etc.	8,373	34,889	6,648	9,868	59.778
Miscellaneous Ambulance Receipts for hire of Cattle, sale of old Equipments, etc.	3	174	181	674	1,032
Receipts in connection with Grass Cultivation	22,743	59,390	3,355	2,569	88,057
Miscellaneous	18,401	—5,869	8,252	—1,558	19,226
Special Services—					
Occupation of Chitral and its communications	159	41,686	...	...	41,845
Wano Garrison	...	26,980	...	...	26,980
Tochi Garrison	...	14,942	...	...	14,942
Kajuri Kach and Jandola Garrisons	...	5,354	...	...	5,354
TOTAL	16,02,533	18,33,253	1,08,572	4,65,434	40,09,792
Total India converted into £ at ₹15 = £1					267,320
RECEIPTS UNDER GRANT V.					
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	9,754	259	204	4,422	14,639
Sale of Regimental Cast Horses	12,676	9,105	22,247	9,225	53,253
Sale of Chargers selected by Officers	1,766	10,896	5,802	9,096	27,560
Rent of Lands	...	...	...	2,425	2,425
Value of stores issued to other Departments	...	...	997	...	997
Miscellaneous	1,15,112	1,79,643	52,498	71,627	4,18,880
TOTAL ₹	1,39,308	1,99,903	81,748	96,795	5,17,754
Total India converted into £ at ₹15 = £1					34,517
RECEIPTS UNDER GRANT VI.					
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	55,711	38,792	55,000	40,483	1,89,986
Sale of Necessaries	1,23,222	1,14,295	85,454	84,196	4,07,167
Value of Stores issued to other Departments	82,077	39,652	60,286	77,811	2 59 826
Miscellaneous	10,937	776	9,409	2,157	23,279
TOTAL IN INDIA ₹	2,71,947	1,93,515	2,10,149	2,04,647	8,8 ,258
Total India converted into £ at ₹15 = £1					58,684
IN ENGLAND:					sn
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the Briti Establishment, proceeds of sales of unserviceable Military stores, etc.; Clothing and Necessaries					£ 47,547
TOTAL					£ 106,231

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1904—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT VII.					
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Barrack Bedding, etc.	751	6,239	524	3,397	10,911
Recoveries for damaged or deficient Barrack Utensils, etc.	7,514	1,649	3,379	1,612	14,154
Value of Stores issued to other Departments	...	153	113	98	364
Miscellaneous	660	95	75	308	1,138
TOTAL ₹	8,925	8,136	4,091	5,415	26,567
Total India converted into £ at ₹15 = £1 £					1,771
RECEIPTS UNDER GRANT IX.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Medical Stores	6,509	9,062	5,654	6,250	27,475
Stoppages from Officers and Men in Hospitals	283	254	139	301	977
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	1,940	1,940
Value of Stores issued to other Departments	34,628	40,050	2,01,205	94,589	3,70,472
Miscellaneous	4,675	4,567	2,893	7,339	19,474
TOTAL ₹	46,095	53,933	2,09,891	1,10,419	4,20,338
Total India converted into £ at ₹15 = £1 £					28,023
RECEIPTS UNDER GRANT X.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
ARSENALS AND DEPÔTS—					
Sale of Ordnance Stores and Camp Equipage	1,75,893	2,99,298	1,39,480	1,94,347	8,09,018
Work executed in Manufacturing Departments	245	93	432	607	1,377
Value of Stores issued to other Departments	83,242	3,04,723	—1,41,358	3,00,581	5,47,188
Miscellaneous	19,184	10,714	16,174	17,273	63,345
FACTORIES—					
Sale of Ordnance Stores	3,58,832	452	40,361	90,589	4,90,234
Value of Stores issued to other Departments	12,355	...	530	...	12,885
Miscellaneous	4,158	...	490	147	4,795
TOTAL IN INDIA ₹	6,53,909	6,15,280	56,109	6,03,544	19,28,842
Total India converted into £ at ₹15 = £1 £					128,589
IN ENGLAND:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.: Ordnance and Miscellaneous £					112,028
TOTAL £					240,617
RECEIPTS UNDER GRANT XII.					
EDUCATION.					
Receipts from damaged Library Books	6	...	22	...	28
Receipts from Schools, etc.	719	15,018	397	513	16,647
Miscellaneous	...	7	3	—32	—22
TOTAL ₹	725	15,025	422	481	16,653
Total India converted into £ at ₹15= £1 £					1,110

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1904—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
RECEIPTS UNDER GRANT XIII.	₹	₹	₹	₹	₹
SEA TRANSPORT CHARGES.					
Table Money	3,474	3,338	5,351	4,314	16,477
Recoveries for medical comforts from troops proceeding to sea	...	...	...	5	5
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,490	1,164	1,312	6,679	10,645
Passage money	...	450	...	450	900
TOTAL IN INDIA ₹	4,964	4,952	6,663	11,448	28,027
Total India converted into £ at ₹15=£1					1,868
IN ENGLAND:					
Contribution by the Imperial Government in respect of cost of the Transport of Troops				£ 130,000	
Indian Troop Service:					
Receipts from the Admiralty, recoveries on account of messing, etc.				„ 12,191	
Passage of Officers and Troops:					
Recoveries on account of messing				„ 162	
					142,353
TOTAL £					144,221
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	7,138	10,423	2,960	6,179	26,700
Fines and penalties	300	...	...	2	302
Miscellaneous	55,811	1,29,782	1,019	16,389	2,03,001
Special Services—					
Occupation of Chitral and its Communications	...	2	...	...	2
Wano Garrison	...	445	...	...	445
Tochi Garrison	...	295	...	...	295
Kajuri Kach and Jandola Garrisons	...	15	...	...	15
Blockade of the Mahsud Waziris	*—3,712*	*—757*	...	...	*—4,469*
Tibet Mission	25,580	18,011	85		43,676
Aden Delimitation Commission	...	840	...	16,870	17,710
TOTAL IN INDIA ₹	85,117	1,59,056	4,064	39,440	2,87,677
Total India converted into £ at ₹15=£1					19,179
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden				£ 100,000	
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst				„ 680	
					100,680
TOTAL £					119,859
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	768	1,282	338	435	2,823
Miscellaneous	...	...	5,446	...	5,446
TOTAL IN INDIA ₹	768	1,282	5,784	435	8,269
Total India converted into £ at ₹15=£1					551
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	16,797	36,615	7,033	1,55,921	2,16,366
Total India converted into £ at ₹15=£1					14,424
IN ENGLAND:					
Contributions towards pensions of Indian Native soldiers lent for Imperial Service					£ 22,532
TOTAL					36,956
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Indian Military Service Family Pensions	4,38,281	2,35,663	2,57,225	2,48,785	11,79,954
Total India converted into £ at ₹15=£1					78,664
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions					£ 25,222
TOTAL					£ 103,886
TOTAL RECEIPTS, MILITARY DEPARTMENT.					
IN INDIA	32,89,911	33,70,631	9,63,305	19,61,787	95,85,634
Total India converted into £ at ₹15=£1					**639,042**
IN ENGLAND					£ 450,386
TOTAL					£ 1,089,428

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 1.	₹	₹	₹	₹	₹
ARMY AND GARRISON STAFF.					
Commander-in-Chief	39,980	2,61,455	233	167	3,01,835
Lieutenant-Generals Commanding the Forces	1,03,646	97,894	94,421	1,05,433	4,01,394
Adjutant General's Department	1,43,607	3,73,504	1,06,224	1,19,115	7,42,450
Artillery Branch	20,784	1,11,639	19,225	20,135	1,71,783
Cavalry Branch	2,017	35,272	977	2,277	40,543
Musketry Inspection	64,992	90,890	44,799	45,545	2,46,226
Quarter Master General's Department	41,274	1,73,169	21,292	26,743	2,62,478
Quarter Master General's Department, Intelligence and Mobilization Branches	18,250	2,55,110	—62	16,858	2,90,156
Gymnastic Instruction	28,438	10,085	6,834	10,112	55,469
Army Signalling	2,912	25,775	1,121	18,329	48,137
Mounted Infantry Schools	40,954	80,016	33,170	51,979	2,06,119
District Commands and Staff	4,64,758	4,34,831	5,00,903	5,48,512	19,49,004
Garrison and Station Staff	2,08,439	2,38,068	1,50,218	1,09,561	7,06,286
Hill Sanitaria	94,613	71,385	34,011	70,794	2,70,803
Miscellaneous Depôts	...	...	40,344	62,056	1,02,400
Staff of Local Forces	...	19,426	...	3,153	22,579
Staff Miscellaneous	2,588	...	...	...	2,588
Special Services—					
Occupation of Chitral and its communications	5	9,580	...	...	9,585
Wano Garrison	...	787	...	...	787
Tochi Garrison	...	1,557	...	...	1,557
Kajuri Kach and Jandola Garrisons	...	520	...	...	520
TOTAL ₹	12,77,257	22,90,963	10,53,710	12,10,769	58,32,699
Total India converted into £ at ₹15=£1 £					388,847
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	75,334	6,048	39,575	28,320	1,49,277
Accountant General, Military Department	1,83,455	115	...	2,712	1,86,282
Controller of Military Accounts—					
Central Branch	83,854	62,135	47,484	48,910	2,42,383
Accounts Branch	53,667	48,545	32,622	41,364	1,76,198
Pay Branch	1,47,628	1,25,059	1,03,686	1,12,202	4,88,575
Supply and Transport Branch	1,41,236	1,14,800	66,739	79,192	4,01,967
Supply and Transport Branch, Rangoon	626	...	79,390	...	80,016
Ordnance and Clothing Branch	77,530	...	68,914	53	1,46,497
Pay Offices (Rangoon and Bombay)	...	...	20,150	22,881	43,031
Pension Pay Offices and Pension Payments	240	...	62,540	21,127	83,907
Inspection, Special Duties and Probationers	46,916	26,063	16,641	24,890	1,14,510
Examiner, Ordnance Factory Accounts in India	69,177	...	...	2	69,179
Officers in charge, Treasure Chests	695	682	1,979	6,909	10,265
Special Services—					
Occupation of Chitral and its communications	...	13,313	...	...	13,313
Wano Garrison	...	1,429	...	...	1,429
Tochi Garrison	...	4,884	...	...	4,884
Gilgit Agency	...	2,849	...	...	2,849
Kajuri Kach and Jandola Garrison	...	373	...	...	373
TOTAL ₹	8,80,358	4,06,295	5,39,720	3,88,562	22,14,935
Total India converted into £ at ₹15=£1 £					147,662

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	₹	₹
European Army.					
Artillery	34,10,253	29,05,550	18,11,649	32,09,800	1,13,37,252
Cavalry	14,10,012	14,43,426	9,44,781	4,61,118	42,59,337
Engineers	1,682	6,728	...	11,739	20,149
Infantry	82,42,481	68,14,219	49,23,662	58,38,064	2,58,18,426
Invalid and Veteran Establishment	4,382	...	15,525	...	19,907
Officers of the Indian Army	2,17,363	2,17,926	1,92,244	2,22,041	8,49,574
General List, Infantry	7,490	..	17,040	2,861	27,391
General Officers, unemployed	9,400	8,520	...	3,458	21,378
Colonels' Allowances	...	485	...	4,748	5,233
Army Reserve	29,142	5,088	14,654	15,336	64,220
Recruiting Rewards, etc.	*—12,361*	*—24,876*	*—20,793*	1,421	*—56,609*
Kit Money for Recruits on Enlistment	9,696	10,345	6,159	8,873	35,073
Annual Grant-in-aid of Half-mounting	1,907	7,070	809	5,924	15,710
Hutting Money	10,985	6,782	578	6,822	25,167
Batta	3,093	6,712	4,312	5,265	19,382
Postage Charges	16,468	15,953	8,918	10,008	51,347
Family Allowances	1,05,844	87,606	68,634	74,187	3,36,271
Incidental Expenses of a Regimental nature	43,336	31,578	23,431	38,619	1,36,964
Purchase of Books and Periodicals	738	4,324	3,630	2,961	11,653
	1,35,11,911	1,15,47,436	80,15,233	99,23,245	4,29,97,825
Deduct—Hospital and Grocery stoppages	1,00,681	75,830	67,328	75,982	3,19,821
TOTAL	1,34,11,230	1,14,71,606	79,47,905	98,47,263	4,26,78,004
IN ENGLAND: **Total India converted into £ at R15 = £1**					£ 2,845,200
Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—					
For the year 1903-1904				£750,000	
Deferred pay for the training period of men enlisted before 1st April 1898				38,000	
Adjustment through War Office, Miscellaneous Accounts				1,207	
Less—Refund of overpayments for the year 1901-02		*72,287*		789,207	
" " " " 1902-03		*90,205*		*162,492*	
Add—Refund in respect of Advance from the Imperial Government in 1901-02 toward Special bounties granted to British Soldiers in India for extension of their service with the colours				626,715 394	627,109
Furlough allowances of Officers of the Indian Service					261,115
Furlough allowances of Officers and men of British Regiments serving in India					119,313
Advances to Regiments proceeding to India					16,307
Pay and allowances during Voyage, of Regiments returning from India					5,512
Outfit allowances to officers on promotion to Commissioned rank					400
Deferred Pay issued to Non-commissioned Officers who took their discharge when on Furlough					1,284
Pay and allowances of Second Lieutenants on appointment, etc.					1,041
Pay and expenses of Native Orderlies to His Majesty the King					2,864
				£	1,034,945
			TOTAL EUROPEAN ARMY	£	3,880,145
Native Army.					
Artillery	80,405	5,86,779	2,08,338	1,596	8,77,118
Body-Guard	71,265	...	45,318	17	1,16,600
Cavalry	40,38,108	54,30,422	7,45,525	38,79,694	1,40,93,749
Sappers and Miners	3,48,137	1,50,851	4,98,928	3,47,299	13,45,215
1st Military Railway Company	...	36,971	...	...	36,971
Indian Sub-Marine Mining Corps	45,254	17,489	71,803	1,05,917	2,40,463
Infantry	58,15,713	82,43,948	71,52,086	49,16,425	2,61,28,172
Recruiting Depôts	37,722	48,272	22,214	26,834	1,35,042
Hutting Money	87,930	1,73,639	2,27,132	70,043	5,58,744
Batta	13,537	15,477	76,456	24,733	1,30,203
Incidental Expenses of a Regimental nature	36,366	50,518	30,758	28,992	1,46,634
Kit Money for Recruits on Enlistment	1,02,795	1,05,372	1,32,926	83,584	4,24,677
Annual Grant-in-aid of Half-mounting	1,22,896	1,83,913	1,68,241	1,01,009	5,76,059
Postage Charges	13,962	19,226	13,000	10,640	56,828
Purchase of Books and Periodicals	50	...	510	107	667
Reserve Forces	2,11,473	5,47,409	62,368	54,130	8,75,380
Family Allowances	12,156	1,829	15,428	7,354	36,767
Special Services.					
Occupation of Chitral and its communications	6,185	49,423	1,981	...	57,589
Wano Garrison	...	2,552	...	...	2,552
Tochi Garrison	112	26,391	...	...	26,503
Kajuri Kach and Jandola Garrison	...	1,763	...	...	1,763
	1,10,44,066	1,56,92,244	94,73,012	96,58,374	4,58,67,696
Deduct—Hospital and Grocery stoppages	467	...	236	243	946
TOTAL NATIVE ARMY	₹ 1,10,43,599	1,56,92,244	94,72,776	96,58,131	4,58,66,750
Total India converted into £ at R15=£1					£ 3,057,784
TOTAL INDIA	2,44,54,829	2,71,63,850	1,74,20,681	1,95,05,394	8,85,44,754
Total India converted into £ at R15=£1					5,902,984
ENGLAND					£ 1,034,945
				TOTAL £	6,937,929

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 4.	₹	₹	₹	₹	₹
SUPPLY AND TRANSPORT.					
Establishments.					
Supervising Staff	3,08,129	1,36,514	1,30,117	96,210	6,70,970
Executive Establishment—Supply and Transport	7,02,433	6,70,629	5,36,310	5,33,030	24,42,402
Transport.					
Transport Enumeration	44,221	1,32,568	...	43,002	2,19,791
Unorganised Transport	1,64,289	2,84,983	1,24,003	75,718	6,48,993
Mule Corps	1,64,782	3,32,209	1,37,342	2,78,551	9,12,884
Mule Cadres	78,167	4,39,884	482	—*550*	5,17,983
Silladar Camel Corps	251	6,61,974	...	—*28,663*	6,33,562
Pony Cart Train Cadres	44,647	49,827	...	72	94,546
Service Grantee Camel Corps	6	18,888	...	...	18,894
Reserve of Mule Drivers and Artificers	5,391	33,235	...	...	38,626
Subordinate Establishments	3,12,136	1,41,649	96,707	1,62,101	7,12,593
Cattle Depôt (Hoonsoor)	...	...	7,970	...	7,970
Agent for Government Consignments	4,214	...	...	—*33*	4,181
Supplies.					
Provisions for Europeans	34,36,608	24,24,500	19,62,466	23,89,583	1,02,13,157
Provisions for Natives	1,74,419	26,739	6,28,298	6,90,172	15,19,628
Compensation to Natives for dearness of Provisions	7,49,695	6,26,622	6,69,906	4,88,206	25,34,429
Compensation to Native Cavalry for dearness of Forage	18,749	1,00,454	...	4,07,531	5,26,734
Purchase of Reserve Stock	29,786	56,761	8,299	9,418	1,04,264
Malt Liquor purchased locally	9,06,397	20,19,836	60	...	29,26,293
Rum	23,885	2,345	2,237	...	28,467
Expenditure connected with Dairy Farms	16,296	1,49,400	12,832	70,463	2,48,991
Contingent Expenses	1	1,266	...	468	1,735
Services.					
Hire of Transport	1,49,098	1,45,215	54,023	1,20,911	4,69,247
Sea and Inland Water Charges	1,46,241	34	95,005	2,60,689	5,01,969
Railway Charges	16,50,150	14,82,686	8,80,670	14,06,845	54,20,351
Charges in connection with Grass Cultivation	5,83,098	6,59,576	77,900	3,14,659	16,35,233
Feed of Horses, Ponies Battery Mules, Yaboos, Bullocks and Elephants	7,18,549	9,11,885	8,17,341	5,51,068	29,98,843
Purchase of Mules with Corps and Battery Bullocks	76,770	28,095	...	1,167	1,06,032
Purchase and Repair of Gear for Battery Bullocks	485	199	1,418	493	2,595
Regimental Equipment and Camp Contingencies	26,118	22,847	13,271	14,180	76,416
Implements, Godown Furniture, and Contingencies	1,22,492	1,23,337	41,862	2,87,941	5,75,632
Freight Charges of Stores from England	765	1,642	399	1,461	4,267
Cattle Depôt (Hoonsoor)	6	...	8,008	...	8,014
Reserves of Fodder	1,56,501	68,456	...	99,665	3,24,622
Miscellaneous	1,29,404	14,023	1,19,283	2,17,316	4,80,026
Transport.					
Unorganised Transport	10,76,244	8,84,426	2,97,358	2,55,950	25,13,978
Mule Corps	1,42,551	5,35,481	2,00,855	4,35,980	13,14,867
Mule Cadres	23,448	2,26,261	7,420	...	2,57,129
Silladar Camel Corps	...	1,33,830	112	166	1,34,108
Pony Cart Train Cadres	13,997	11,030	...	...	25,027
Service Grantee Camel Corps	...	791	...	...	791
Transport charges connected with the Army Bearer Corps	11,851	7,608	5,271	11,955	36,685
	1,22,12,270	1,35,67,705	69,37,225	91,95,725	4,19,12,925
Deduct—Value of supplies to other Departments	*1,33,963*	*2,89,622*	*24,941*	*8,62,239*	*13,10,765*
	1,20,78,307	1,32,78,083	69,12,284	83,33,486	4,06,02,160
Special Services:					
Occupation of Chitral and its communications	46,635	6,08,669	38,082	16,325	7,09,711
Wano Garrison	—*341*	1,97,650	...	...	1,97,309
Tochi Garrison	8,189	1,39,598	19,859	9,315	1,76,961
Gilgit Agency	...	1,24,468	...	...	1,24,468
Kajuri Kach and Jandola Garrisons	—*4*	91,263	...	...	91,259
TOTAL IN INDIA . ₹	1,21,32,786	1,44,39,731	69,70,225	83,59,126	4,19,01,868
Total India converted into £ at ₹15=£1 . £					2,793,458
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps . . . . . £					85,329
TOTAL . £					2,878,787

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 5.	₹	₹	₹	₹	₹
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Supervising Staff	74,711	2,241	794	1,755	79,501
Establishments (Depôts)	1,94,193	14,394	69,809	69,890	3,48,286
Remount Depôt, Garden Reach	12,232	120	...	...	12,352
Mule-purchasing Agency	50	10,935	...	...	10,985
Horse, Mule and Donkey Breeding Operations	1,24,669	19,573	...	63,472	2,07,714
Veterinary Inspection	22,415	44,525	17,794	25,607	1,10,341
Station Veterinary Hospitals	86,371	75,133	59,420	62,645	2,83,569
Veterinary Schools	73	2,831	79	1,504	4,487
Purchase of Remounts	14,43,912	28,141	2,31,081	5,18,064	22,21,198
Feed of Cattle and Remounts	3,08,166	8,108	67,013	89,935	4,73,222
Horse, Mule and Donkey Breeding Operations	1,92,305	2,251	...	51,901	2,46,457
Miscellaneous	4,73,146	41,459	98,561	68,672	6,81,829
Temporary Remount Depôts	...	...	...	62	62
	29,32,243	2,49,702	5,44,551	9,53,507	46,80,003
Deduct—Value of supplies to other Departments	...	...	*1*	*34*	*35*
TOTAL IN INDIA ₹	29,32,243	2,49,702	5,44,550	9,53,473	46,79,968
Total India converted into £ at ₹15=£1 £					311,998
IN ENGLAND:					
Purchase of Stallions					5,528
TOTAL					3,17,526
GRANT 6. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Superintending Establishments	59,475	70	51,451	29	1,11,025
Manufacturing and Stores Establishments	36,882	...	29,389	50	66,321
Supplies and Services—					
Factories	14,71,487	46,518	3,49,802	8,005	18,75,812
Regimental	1,29,115	1,14,802	69,330	89,793	4,03,040
Compensation in lieu of Clothing	2,42,069	2,47,729	2,01,376	1,70,894	8,62,068
	19,39,028	4,09,119	7,01,348	2,68,771	33,18,266
Deduct—Value of supplies to other Departments	*63,692*	*12,025*	*15,757*	*64,417*	*1,55 891*
	18,75,336	3,97,094	6,85,591	2,04,354	31,62,375
Special Services:					
Occupation of Chitral and its communications	15,972	...	...	...	15,972
Tochi Garrison	6,335	...	...	...	6,335
Gilgit Agency	...	203	...	...	203
TOTAL IN INDIA ₹	18,97,643	3,97,297	6,85,591	2,04,354	31,84,885
Total India converted into £ at ₹15=£1 £					212,326
IN ENGLAND:					
Stores for India:					
Clothing					£ 238,956
TOTAL					£ 451,282
GRANT 7. BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Subordinate Establishments	2,60,160	1,33,896	1,30,438	44,673	5,69,167
Barrack Bedding	1,99,088	12,829	92,596	71,370	3,75,883
Lighting Charges	1,16,984	1,19,056	67,602	75,226	3,78,868
Miscellaneous	2,01,012	2,76,460	84,998	1,94,219	7,56,689
	7,77,244	5,42,241	3,75,634	3,85,488	20,80,607
Deduct—Value of supplies to other Departments	*318*	*2,918*	*4,898*	*9,072*	*17,206*
Special Services:	7,76,926	5,39,323	3,70,736	3,76,416	20,63,401
Occupation of Chitral and its communications	56	15,444	18	...	15,518
Wano Garrison	...	11,059	...	...	11,059
Tochi Garrison	...	3,696	...	...	3,696
Kajuri Kach and Jandola Garrisons	...	725	...	...	725
TOTAL ₹	7,76,982	5,70,247	3,70,754	3,76,416	20,94,399
Total India converted into £ at ₹15=£1 £					139,626

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 8.	₹	₹	₹	₹	₹
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	187	55,707	..	496	56,390
Commands	28,358	36,570	47,959	31,646	1,44,533
Miscellaneous	42,485	41,485	29,579	41,806	1,55,355
TOTAL ₹	71,030	1,33,762	77,538	73,948	3,56,278
Total India converted into £ at ₹15=£1 £					23,752
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	4,852	89,658	...	766	95,276
Commands	66,358	57,003	63,446	54,429	2,41,236
Districts	14,11,956	11,96,945	8,20,115	10,82,613	45,11,629
Sanitation of Cantonments and Cantonment Hospitals	78,513	1,66,023	1,85,954	96,517	5,27,007
Indian Army Nursing Service	43,822	37,357	35,011	42,472	1,58,662
Army Hospital Corps	1,30,975	1,05,211	77,605	89,711	4,03,502
Medical Store Depôts	51,740	41,397	54,291	52,530	1,99,958
Followers' Hospitals	1,919	1,225	4,582	2,474	10,200
Medical Supplies	7,18,692	4,22,610	4,97,583	6,16,581	22,55,466
Miscellaneous	62,435	19,857	44,418	47,876	1,74,586
Army Bearer Corps	1,71,184	2,10,430	1,23,758	1,44,944	6,50,316
	27,42,446	23,47,716	19,06,763	22,30,913	92,27,838
Deduct—Value of supplies to other Departments	*50,575*	*47,494*	*1,59,282*	*1,53,436*	*4,10,787*
	26,91,871	23,00,222	17,47,481	20,77,477	88,17,051
Special Services;					
Occupation of Chitral and its communications	275	9,292	72	36	9,675
Wano Garrison	...	1,606	...	...	1,606
Tochi Garrison	...	2,232	...	154	2,386
Gilgit Agency	...	679	...	...	679
Kajuri Kach and Jandola Garrison	...	384	...	...	384
TOTAL IN INDIA ₹	26,92,146	23,14,415	17,47,553	20,77,667	88,31,781
Total India converted into £ at ₹15=£1 £					588,785
IN ENGLAND:				£	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.				9,474	
Outfit allowance, furlough pay, etc., of Lady Nurses				3,156	
					11,630
Stores for India:					
Medical					54,145
TOTAL £					654,560

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
GRANT 10. ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	3,759	2,65,939	360	95,928	3,65,986
Arsenals and Depôts	5,09,395	5,73,851	4,58,855	7,54,073	22,96,174
Manufacturing Establishments	18,06,283	521	5,81,578	6,97,246	30,85,628
Proof Department, Balasore	36,808	...	...	41	36,849
Fort Armaments	37,572	34,162	10,230	55,766	1,37,730
Stores—					
Local supplies of Stores for Arsenals and Depôts	5,21,846	4,66,255	1,42,694	5,36,294	16,67,089
Local supplies for Manufacturing Establishments	22,75,050	...	1,51,522	8,58,448	32,85,020
Repairs of Harness and Saddlery with Corps	5,216	6,580	2,959	1,724	16,479
Freight Charges of Stores from England (Arsenals and Depôt and Factories)	33,180	2,072	7,344	30,003	72,599
Gymnasia Stores and Apparatus	86	...	671	150	907
Army Signalling Stores and Equipment	2,651	3,557	1,521	1,154	8,883
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	43,232	...	53,746	45,517	1,42,495
Miscellaneous	3,08,486	—5,767	49,728	56,121	4,08,568
Purchase and Repair of Camp Equipage	58,730	3,55,214	10,087	2,11,991	6,36,022
Purchase of Line Gear, etc.	36,476	59,699	35,419	24,417	1,56,011
	56,78,770	17,62,083	15,06,714	33,68,873	1,23,16,440
Deduct—Value of supplies to other Departments	*4,01,910*	*3,72,812*	*1,35,784*	*4,84,208*	*13,94,714*
	52,76,860	13,89,271	13,70,930	28,84,665	1,09,21,726
SPECIAL SERVICES:					
Occupation of Chitral and its communications	109	3,327	...	...	3,436
Wano Garrison	...	210	...	...	210
Tochi Garrison	...	66	...	...	66
Gilgit Agency	...	48	...	...	48
TOTAL IN INDIA ₹	52,76,969	13,92,922	13,70,930	28,84,665	1,09,25,486
Total India converted into £ at ₹15=£1 £					728,366
IN ENGLAND:				£	
Pay and expenses of Military Officers on special duty				9,405	
Pay and expenses of Military Officers under technical instruction				3,639	
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure				4,466	
					17,510
Stores for India:					
Ordnance and Miscellaneous £					795,670
					813,180
TOTAL £					1,541,546
GRANT 11. ECCLESIASTICAL. (a)					
Chaplains to the Army					
Church of Scotland	17,067	23,411	2,416	25,142	68,036
Church of Rome	92,880	71,883	47,611	58,498	2,70,872
Wesleyan Church	17,994	25,719	10,432	10,217	64,362
TOTAL ₹	1,27,941	1,21,013	60,459	93,857	4,03,270
Total India converted into £ at ₹15=£1 £					26,885
GRANT 12. EDUCATION.					
British Army Schools	31,353	62,949	13,879	33,323	1,41,504
Garrison Instruction	40,951	31,303	9,187	15,740	97,181
Lawrence Military Asylums	61	1,29,509	...	16,416	1,45,986
Lower Orphan Schools	2,131	...	...	...	2,131
Donations, etc., to Educational Institutions	7,091	5,853	1,03,407	3,461	1,19,812
TOTAL ₹	81,587	2,29,614	1,26,473	68,940	5,06,614
Total India converted into £ at ₹15=£1 £					33,774

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 96.

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 13.	₹	₹	₹	₹	₹
SEA TRANSPORT CHARGES.					
Sea Transport Charges	61,709	3,555	1,43,504	1,97,653	4,06,421
Indian Troop Service	26	15	442	1,01,318	1,01,801
Medical Comforts, etc.	2,069	1,133	22	779	4,003
TOTAL IN INDIA ₹	63,804	4,703	1,43,968	2,99,750	5,12,225
Total India converted into £ at ₹15 = £1				£	34,148
IN ENGLAND:				£	
Indian Troop Service				360,039	
Passage of Officers and others not charged to Indian Troop Service				10,467	370,506
TOTAL £					404,654
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	42,528	14,621	8,574	9,911	75,634
Compensation for losses	16,419	6,602	80,027	8,572	1,11,620
Moonshee allowance	40,961	96,254	41,731	63,315	2,42,261
Extra Staff and Command allowance	9,893	9,968	912	3,790	24,563
Purchase and Rent of Land and Buildings	56,501	14,417	16,624	16,055	1,03,597
Camps of Exercise, Manœuvres and Instruction, etc.	1,85,999	1,86,312	39,070	25,721	4,37,102
Travelling charges	10,015	15,188	25,498	2,162	52,863
Printing	1,762	2,500	9,489	50,122	63,873
Telegrams	1,60,374	2,13,784	1,14,536	75,773	5,64,467
Contingencies	60,247	85,082	30,617	57,130	2,33,076
Miscellaneous	486	1,922	1,983	3	4,394
Indian Contingent despatched to England for the King's Coronation	189	...	194	—2,23,348	—2,22,965
Delhi Coronation Assemblage	91,333	...	...	...	91,333
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	4	20,311	...	...	20,315
Tibet Misson	38,47,434	5,79,294	27,668	57,365	45,11,761
Tochi Garrison	...	3,804	...	...	3,804
Blockade of the Mahsud Waziris	132	19,394	...	168	19,694
Kajuri Kach and Jandola Garrison	...	5	...	...	5
North-West Frontier Field Operations	...	5,224	...	...	5,224
Aden Boundary Delimitation Commission	2,647	31,003	9,388	28,92,703	29,35,741
Seistan Boundary Commission	...	1,003	1,104	2,73,386	2,75,493
TOTAL IN INDIA ₹	45,26,924	13,06,688	4,07,415	33,12,828	95,53,855
Total India converted into £ at ₹15 = £1				£	636,924
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language				£	4,561
TOTAL £					641,485
GRANT 15.					
VOLUNTEER CORPS.					
Volunteer Inspection	1,458	38,217	697	815	41,187
Establishments	5,03,696	89,338	3,92,254	2,13,401	11,98,689
Capitation Grants	4,24,274	83,552	3,37,653	2,31,785	10,77,264
Reserve Force	3,390	870	1,500	1,430	7,190
Miscellaneous	66,397	16,690	46,660	49,908	1,79,655
TOTAL ₹	9,99,215	2,28,667	7,78,764	4,97,339	25,03,985
Total India converted into £ at ₹15 = £1				£	166,932
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Victoria Cross	...	...	38	304	342
Annuities for Meritorious Services	114	...	...	...	114
Gratuities for Meritorious Services	1,350	1,225	2,575	1,675	6,825
NATIVE ARMY:					
Order of British India	25,821	35,988	14,785	13,023	89,617
Indian Order of Merit	2,254	10,526	1,035	1,261	15,076
Annuities	883	807	300	353	2,343
Gratuities	3,528	5,705	5,085	3,350	17,668
Decorations and Medals	77,795	158	147	120	78,220
TOTAL IN INDIA ₹	1,11,745	54,409	23,965	20,086	2,10,205
Total India converted into £ at ₹15 = £1				£	14,014
IN ENGLAND:					
Cost of Medals				£	58
TOTAL £					14,072

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1904—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 17.	₹	₹	₹	₹	₹
MILITARY PENSIONS TO EUROPEANS.					
Retired and Invalid Pensions	3,87,273	1,49,717	3,35,030	1,67,832	10,39,852
Wound Pensions	3,799	1,730	1,500	1,323	8,352
Gratuities	...	1,049	...	3,171	4,220
TOTAL IN INDIA ₹	3,91,072	1,52,496	3,36,530	1,72,326	10,52,424
Total India converted into £ at ₹15=£1 £					70,161
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1903-1904				647,350	
Further payments for the year 1902-1903				12,545	
				659,895	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,580,924	
Pay of Non-effective Colonels of Royal Artillery				20,270	
Compassionate Allowances of Officers removed from the Service, etc.				2,315	
Pensions of Non-Commissioned Officers and soldiers				4,573	
					2,267,977
TOTAL £					2,338,138
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	17,31,488	19,48,116	22,13,878	9,92,279	68,85,761
Gratuities	1,20,042	86,380	99,384	32,518	3,38,324
Family Pensions	1,31,124	2,09,963	2,15,484	90,790	6,47,361
TOTAL ₹	19,82,654	22,44,459	25,28,746	11,15,587	78,71,446
Total India converted into £ at ₹15=£1 £					524,763
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	62,713	14,974	88,262	51,351	2,17,300
Artillery Charitable Fund	91	...	...	1,033	1,124
Indian Military Service Family Pensions	22,744	...	7,170	6,944	36,858
Percentage	...	...	...	170	170
Compassionate Allowances	9,542	4,559	524	...	14,625
TOTAL IN INDIA ₹	95,090	19,533	95,956	59,498	2,70,077
Total India converted into £ at ₹15=£1 £					18,005
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				£ 11,237	
Pensions of Widows and Families of Officers, &c., of the Indian Service				67,076	
Indian Military Service Family Pensions, towards which the Officers subscribed				46,287	124,600
TOTAL £					142,605
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	2,99,374	41,117	1,59,763	1,56,487	6,56,741
Compassionate Allowances	1,557	550	480	2,261	4,848
Gratuities	9,439	10,158	3,134	3,576	26,307
TOTAL ₹	3,10,370	51,825	1,63,377	1,62,324	6,87,896
Total India converted into £ at ₹15=£1 £					45,860
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	1,89,714	1,07,907	55,311	1,23,178	4,76,110
Transfers between Military Departments	*—23,324*	...	...	*—6,000*	*— 29,324*
Unadjusted Expenditure charged to Advances	2,99,220	77,947	*—76,830*	*—79,267*	2,41,070
TOTAL	4,65,610	1,85,854	*—21,519*	37,911	6,67,856
Total India converted into £ at ₹15=£1 £					44,523
TOTAL EXPENDITURE, MILITARY DEPARTMENT:					
IN INDIA	6,15,48,255	5,39,58,445	3,54,25,386	4,18,74,820	19,28,06,906
Total India converted into £ at ₹15=£1 £					12,853,793
IN ENGLAND £					5,011,415
TOTAL £					17,865,208

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1903-1904.

EUROPEAN ARMY.	BENGAL COMMAND.			PUNJAB COMMAND.			MADRAS COMMAND.			BOMBAY COMMAND.			TOTAL.		
	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Warrant and Non-commissioned Officers and Privates.	TOTAL.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	158	(a)5,024	5,182	137	(b)4,976	5,113	80	(c)2,430	2,510	149	(d)4,805	4,954	524	17,235	17,759
Cavalry	87	1,794	1,881	87	1,794	1,881	58	1,196	1,254	29	598	627	261	5,382	5,643
Engineers*	95	...	95	91	...	91	28	...	28	46	...	46	260	...	260
Infantry	493	17,074	17,567	496	14,068	14,474	290	10,040	10,330	319	11,044	11,363	1,508	52,226	53,734
Invalid and Veteran Establishment	1	1	2	...	...	...	3	3	6	...	...	...	4	4	8
Officers of the Indian Army*	306	...	306	17	...	178	339	...	339	244	...	241	1,067	...	1,067
General List, Infantry	1	...	1	...	...	...	...	...	...	1	...	1	2	...	2
General Officers unemployed	5	...	5	6	...	6	2	...	2	5	...	5	18	...	18
TOTAL EUROPEAN ARMY	1,146	23,893	25,039	905	20,838	21,743	800	13,669	14,469	793	16,447	17,240	3,644	74,847	78,491

NATIVE ARMY.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	5	322	327	38	2,529	2,567	10	610	620	...	...	...	53	3,161	3,514
Body-Guard	2	121	123	...	...	...	2	72	74	...	...	...	4	193	197
Cavalry	143	6,875	7,018	191	9,219	9,410	36	1,848	1,884	87	4,682	4,769	457	22,624	23,081
Sappers and Miners	54	1,439	1,493	2	196	198	57	1,577	1,634	49	1,385	1,434	162	4,597	4,759
Sub-Marine Mining	24	41	65	1	...	1	34	69	103	59	103	162	118	213	331
Infantry	314	22,088	22,402	577	40,273	40,850	360	24,738	25,098	357	24,436	24,793	1,608	1,11,535	1,13,143
TOTAL NATIVE ARMY	542	30,886	31,428	809	52,217	53,026	499	28,914	29,413	552	30,606	31,158	2,402	1,42,623	1,45,025
TOTAL EUROPEAN AND NATIVE ARMY	1,688	54,779	56,467	1,714	73,055	74,769	1,299	42,583	43,882	1,345	47,053	48,398	6,046	2,17,470	2,23,516

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Includes 624 Native Drivers' Establishments who are fighting men.
(b) " 1,455 " "
(c) " 258 " "
(d) " 845 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
					£
Special Defence Works.	70	Expenditure	214	...	27,054
				Total .	27,054

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended.		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	₹	₹	₹
India	2,42,50,991	...	2,42,50,991
	£	£	£
Converted into £ at ₹15 = £1	1,616,733	...	1,616,733
England	1,451,683	...	1,451,683
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS, (1902)			
INDIA.			
Armaments.	₹	₹	₹
Coast Defences: Aden	...	...	...
„ Bombay	...	1,011	1,011
„ Karachi	...	8,006	8,006
„ Burma	...	...	...
„ Bengal	...	416	416
TOTAL	...	9,433	9,433
Freight, etc.—			
Freight-armaments and Electric light plant and stores	...	950	950
Sub-marine mining	...	19,750	19,750
TOTAL ARMAMENTS	...	30,133	30,133
Special Defences.			
Baluchistan	...	24,451	24,451
Madras	...	76,322	76,322
Bombay	...	2,15,798	2,15,798
Bengal	...	2,167	2,167
TOTAL SPECIAL DEFENCES	...	3,18,738	3,18,738
ESTABLISHMENT	...	38,345	38,345
TOOLS AND PLANT	...	3,481	3,481
SUSPENSE	...	15,119	15,119
GRAND TOTAL	...	4,05,816	4,05,816
Deduct—Expenditure in England	...	80,421	80,421
NET OUTLAY IN INDIA		3,25,395	3,25,395
	£	£	£
Total India converted into £ at ₹15=£1	...	21,693	21,693
Expenditure in England—			
Stores for India	...	5,361	5,361
TOTAL EXPENDITURE ON DEFENCE WORKS	...	27,054	27,054

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section M.—Provincial.

Expenditure £ 1,195,259.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial . .	216	3,648,246	...	...
	72	Provincial Balances, Surpluses and Deficits .	217	3,367,837	193,033	1,299 399
	73	Local Balances, Surpluses and Deficits .	218	1,298,091	9,405	98,298
		Provincial and Local Surpluses and Deficits	...	...	202,438	1,397,697
	74	Net Provincial and Local Surplus . .	219	...	...	1,195,259

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1903-1904.

[Credits +Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+53,02,000	+1,56,000	—*14,19,000*	+3,83,000	—*4,92,000*	+16,46,000	+76,10,000	+1,36,52,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	+ 3,35,000	+ 97,000	+4,20,000	+89,705	+6,14,561	+4,18,283	+3,65,281	+4,57,955	+27,97,785
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
Initial assignment on account of new Provincial Settlement	...	...	+20,00,000	+50,00,000	+30,00,000	...	+50,00,000	...	+1,50,00,000
For increase of Expenditure on account of Education	+ 2,00,000	+ 4,00,000	+ 1,00,000	+10,00,000	+ 5,00,000	+4,00,000	+8,00,000	+6,00,000	+ 40,00,000
In aid of Special Police, Public Works and Miscellaneous Expenditure	+ 6,25,106	...	+ 1,17,100	+1,01,656	+11,24,676	+2,66,727	+13,75,000	+10,20,902	+46,31,167
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+19,98,178	+ 3,00,000	+ 3,16,000	+55,87,282	+ 3,00,000	+34,52,733	+3,27,442	+23,61,097	+1,46,42,732
In adjustment of Inter-provincial transactions	+20,242	...	+ 13,000	— *33,242*	...	...	...	...	...
Total Special Contributions	+31,78,526	+ 7,97,000	+29,66,100	+1,17,45,401	+55,39,237	+45,37,743	+78,67,723	+44,39,954	+4,10,71,684
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+36,44,526	+60,99,000	+31,22,100	+1,03,26,401	+59,22,237	+40,45,743	+95,13,723	+1,20,49,954	+5,47,23,684
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	41,93,131	1,76,17,713	18,14,342	3,00,80,045	4,78,38,934	1,50,90,881	4,33,93,722	3,00,34,510	19,00,63,278
Provincial	41,93,132	1,76,17,713	36,28,683	1,00,26,682	1,59,46,311	1,00,60,587	1,44,64,574	1,00,11,503	8,59,49,185
TOTAL	83,86,263	3,52,35,426	54,43,025	4,01,06,727	6,37,85,245	2,51,51,468	5,78,58,296	4,00,46,013	27,60,12,463
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (*a*)	5,48,605	1,15,18,713	—*13,07,758*	1,97,53,644	4,19,16,697	1,10,45,138	3,38,79,999	1,79,84,556	13,53,39,594
Provincial (*a*)	78,37,658	2,37,16,713	67,50,783	2,03,53,083	2,18,68,548	1,41,06,330	2,39,78,297	2,20,61,457	14,06,72,869

Net Contribution from Imperial to Provincial ₹5,47,23,684 converted into £ at ₹15=£1 . £ 3,648,246

(*a*) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1904.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincia Deficits.
		Revenue as per Account No. 9.	Transfers between Provincial and Local.		Expenditure as per Account No. 10.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	22,41,742	1,14,38,960	1,77,921	1,38,58,623	1,20,32,603	3,25,020	1,23,57,623	15,01,000	...	7,40,742
Burma	1,05,29,590	3,66,68,611	4,09,200	4,76,07,401	3,90,80,176	29,390	3,91,09,566	84,97,835	...	20,31,755
Assam	16,08,773	92,84,168	17,598	1,09,10,539	78,22,130	3,39,119	81,61,249	27,49,290	11,40,517	...
Bengal	55,29,422	6,33,54,181	65,951	6,89,49,554	5,27,10,091	19,86,545	5,46,96,636	1,42,52,918	87,23,496	...
United Provinces of Agra and Oudh	38,16,067	4,30,38,795	2,12,534	4,70,67,396	3,71,13,808	24,26,240	3,95,40,048	75,27,348	37,11,281	...
Punjab	25,25,120	2,23,08,207	7,52,461	2,55,85,788	2,23,65,521	20,267	2,23,85,788	32,00,000	6,74,880	...
Madras	42,71,348	4,22,10,549	2,73,362	4,67,55,259	3,63,67,326	8,75,776	3,72,43,102	95,12,157	52,40,809	...
Bombay	34,00,000	4,60,61,658	1,24,675	4,95,86,333	4,54,24,812	8,84,521	4,63,09,333	32,77,000	...	1,23,000
TOTAL ₹	3,39,22,062	27,43,65,129	20,33,702	31,03,20,893	25,29,16,467	68,86,878	25,98,03,345	5,05,17,548	1,94,90,983	28,95,497
Converted into £ at ₹15=£1 . £								3,367,837	1,299,399	193,033
Net Provincial Surplus . £									1,106,366	

M.—Provincial Adjustments.

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1904.

	Opening Balance.	Receipts.		Total Revenue and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements.		Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt.	Incorporated Local Fund Deficits, excluding Debt.
		Revenue as per Account No. 11.	Transfers between Provincial and Local.				Expenditure as per Account No. 12.	Transfers between Provincial and Local.					Increase of Balance.	Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General	1,49,937	2,50,707	...	2,50,707	170	4,00,814	2,50,540	...	2,50,540	22	2,50,562	1,50,252	167	...
Central Provinces	4,60,999	11,45,744	3,26,844 (a)	14,72,588	3,60,038	41,69,166	14,33,920	1,79,745 (a)	16,13,665	4,70,888	29,61,132	12,08,634	...	1,41,077
Berar	9,13,896	9,61,645	...	9,61,645			8,76,579	...	8,76,579			85,066	...	
Burma	13,56,254	26,89,713	29,390	27,19,103	...	40,75,357	21,94,000	4,09,200	26,03,200	1,184	26,04,384	14,70,973	1,15,903	...
Assam	4,13,314	8,87,039	3,39,119	12,26,158	89,878	17,29,350	12,00,293	17,598	12,17,891	83,153	13,01,044	4,28,306	8,267	...
Bengal	*42,42,717	74,00,789	19,86,545	93,87,334	17,68,575	1,53,98,626	91,43,912	65,951	92,09,863	22,26,611	1,14,36,474	39,62,152	1,77,471	...
United Provinces of Agra and Oudh	23,83,903	1,09,26,671	24,63,071 (b)	1,33,89,742	1,36,187	1,59,09,832	1,29,34,525	2,49,365 (b)	1,31,83,890	1,67,090	1,33,50,980	25,58,852	2,05,852	...
Punjab	17,80,577	47,41,602	24,183 (c)	47,65,785	1,89,380	67,35,742	38,42,711	7,56,377 (c)	45,99,088	1,93,259	47,92,347	19,43,395	1,66,697	...
North-West Frontier Province	*1,40,754	3,67,621	†384	3,68,005	9,773	5,18,532	3,59,466	†384	3,59,850	10,513	3,70,363	1,48,169	8,155	...
Madras‡	*46,50,026	1,45,95,705	8,81,173 (d)	1,54,76,878	23,94,699	2,25,21,603	1,49,50,029	2,78,759 (d)	1,52,28,788	25,19,991	1,77,48,779	47,72,824	2,48,090	...
Bombay	27,03,088	49,85,453	10,86,160 (e)	60,71,613	1,02,872	88,77,573	52,86,491	3,26,314 (e)	56,12,805	4,36,352	60,49,157	28,28,416	4,58,808	...
TOTAL ₹	1,91,95,465	4,89,52,689	71,36,869	5,60,89,558	50,51,572	8,03,36,595	5,24,72,466	22,83,693	5,47,56,159	61,09,063	6,08,65,222	1,94,71,373	14,74,476	1,41,077
Converted into £ at ₹15=£1 . £												1,298,091	98,298	9,405
Net Local Surplus .													88,893	

(a) Includes ₹ 1,824 on account of transfers from one Local Fund to another.
(b) ,, ₹ 36,831 ,, ,, ,, ,,
(c) ,, ₹ 3,916 ,, ,, ,, ,,
(d) ,, ₹ 5,397 ,, ,, ,, ,,
(e) ,, ₹ 2,01,639 ,, ,, ,, ,,

* Differs from last year's closing balance by 1 for corrections since made.
† Transfers between Local and Local only.
‡ Excludes the Capital transactions of Local Boards (See Account No. 94).

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1904.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹
India, General	...	167	167	...	...	...	167	...
Central Provinces	...	...	...	7,40,742	1,41,077	8,81,819	..	8,81,819
Berar	...	85,066	85,066	...	...	...	85,066	...
Burma	...	1,15,903	1,15,903	20,31,755	...	20,31,755	...	19,15,852
Assam	11,40,517	8,267	11,48,784	...	...	...	11,48,784	...
Bengal	87,23,496	1,77,471	89,00,967	...	...	...	89,00,967	...
United Provinces of Agra and Oudh	37,11,281	2,05,852	39 17,133	...	...	...	39,17,133	...
Punjab	6,74,880	1,66,697	8,41,577	...	...	...	8,41,577	...
North-West Frontier Province	...	8,155	8,155	...	...	...	8,155	...
Madras	52,40,809	2,48,090	54,88,899	...	...	...	54,88,899	...
Bombay	...	4,58,808	4,58,808	1,23,000	...	1,23,000	3,35,808	...
TOTAL ₹	1,94,90,983	14,74,476	2,09, 5,459	28,95,497	1,41,077	30,36,574	2,07,26,556	27,97,671
NET PROVINCIAL AND LOCAL SURPLUS ₹							1,79,28,885	
Do. Converted into £ at ₹15=£1 £							1,195,259	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Section N.—Railway and Irrigation Capitail not charged to Revenue.

Revenue £ 1,022,918. Expenditure £ 7,987,206.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary) . . .	222	...	...	...
	76	State Railways—Construction . .	224	...	...	4,535,195
Account of capital raised through Companies towards outlay on State Railways . . .	76A	Debenture capital raised by Companies	226	...	...	...
	76B	Detailed Account of East Indian Railway	226	891,549	...	...
	76C	,, ,, Eastern Bengal Railway .	227	404,896	...	...
	76D	,, ,, Oudh and Rohilkhand Railway .	228	253,045	...	...
	76E	,, ,, North-Western Railway . .	229	151,036	...	...
	76F	,, ,, South Indian Railway . . .	230	80,135	...	...
	76G	,, ,, Great Indian Peninsula Railway .	231	239,809	...	...
	77	Irrigation Works—Construction .	234	...	...	507,898
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	235	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	236	...	...	...
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs . . .	240	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant . . .	242	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	244	...	13,405	80,000
		Outlay of Railway Companies and Repayments	244	...	1,009,513	2,864,203
				TOTAL .	1,022,918	7,987,206

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees is

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,405	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,334,736	1,323,524	4,658,260	670,310	4,332	674,642	5,332,902
TOTAL		(b)59,416,028	30,150,256	89,566,284	22,431,880	3,124,072	25,555,952	115,122,236

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England, 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under-

† Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at R15=£1.

(*b*) Includes the Capital raised through Companies towards outlay on State Railways.

(Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	Central Provinces	Burma.	Assam.
India	₹	1,64,89,493	—65,918	...	34,84,389
Add—Difference on account of exchange	₹	—68	—50	...	...
Deduct—Charged to Revenue	₹	...	...	...	2,860
Net—India	₹	1,64,89,425	—65,968	...	34,81,529
Converted at ₹15=£1	£	1,099,295	—4,398	...	232,102
England	£	—10,059	978	...	...
TOTAL	£	1,089,236	—3,420	...	232,102
IRRIGATION.					
India	₹	...	...	13,36,783	...
Add—Difference on account of exchange	₹	...	...	—95	...
Net—India	₹	...	...	13,36,688	...
Converted at ₹15=£1	£	...	...	89,112	...
England	£	...	...	2,069	...
TOTAL	£	...	...	91,181	..

on STATE RAILWAYS and IRRIGATION WORKS.

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶ — CHARGED AGAINST REVENUE. Famine Insurance. Railways.	Famine Insurance. Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM: Capital raised through Companies, see Account No. 76-A.	State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8—15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£		£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	—*88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	—*188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	66,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	—*782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	—*70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	..	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	—*52,068*	4,207	—*12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	—*66,709*	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	‡18,565	54,659	(*a*)66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	...	26,550	§22,298	289,899	5,043,003	...	5,332,902	...	5,332,902
	4,925,753	1,638,159	2,938,755	924,888	1,366,888	4,097,069	15,891,512	99,230,724 (*b*)	6,932,612	108,189,624	39,472,243	154,594,479

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways :—

	£	£
Survey outlay—		
Dhubri-Gauhati Extension	6,310	
Lower Sind Extension	5,549	
Jech Doab Southern Section	1,141	
Rewari Fullera	4,670	
Eastern Bengal Railway system	895	
	18,565	

§ Is made up thus—

Bengal Canals	3,536
Madras ,,	—*2,002*
Bombay ,,	20,764
	£22,298

(*a*) Includes £50,565 on account of previous minor works outlay on the following projects classed as productive from 1903-04:—

	£
Mon Canal	2,398
Indus Inundation Canal	48,167
	50,565

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1903-1904.

Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
76,18,152	73,00,256	15,59,883	1,00,93,252	36,01,269	5,00,80,776
—*21,027*	—*15,623*	—*20,486*	—*2,473*	...	—*59,727*
...	...	...	*15,18,222*	...	15,21,082
75,97,125	72,84,633	15,39,397	85,72,557	36,01,269	4,84,99,967
506,475	485,642	102,626	571,504	240,085	3,233,331
446,550	360,609	... 449,797	53,899	...	1,301,774
953,025	846,251	... 552,423	625,403	240,085	4,535,105
—*29,494*	16,94,294	26,09,661	10,41,737	9,08,534	75,61,515
...	...	—*80*	...	...	—*175*
—*29,494*	16,94,294	26,09,581	10,41,737	9,08,534	75,61,340
—*1,966*	112,953	173,972	69,449	60,569	504,089
...	...	1,740	...	...	3,809
—*1,966*	112,953	175,712	69,449	60,569	507,898

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT: *Receipts on Capital Account.*	DEDUCT: *Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET OUTLAY.
		₹	₹	₹	₹	₹	₹
India, General.							
East Indian	1	1,10,06,968	5,47,961	18,34,973	16,672	...	1,33,73,230
Rajputana-Malwa, including Godhra-Rutlam-Nagda	2	13,42,811	936	3,64,044	...	...	17,07,791
Rewari Phulera Chord	3	6,73,329	94,368	6,72,072	19	...	14,39,750
Palanpur-Deesa	4	—58	...	...	...	...	—58
Bhopal	5	1,39,520	...	...	...	...	1,39,520
State Railway Stores	6	...	...	...	...	...	...
Expenditure in England for Stores purchased and remaining unappropriated	7	...	...	...	...	3,21,696	—3,21,696
Central Provinces.							
Warora Colliery	8	...	107	...	...	51,402	—51,295
Umaria Colliery (Depreciation on works)	9	...	...	...	...	...	...
Bilaspur-Etawah	10	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	11	...	...	...	...	...	...
Burma.							
Burma	12	...	...	...	...	...	...
Assam.							
Assam-Bengal Part I	13	—12,568	...	...	...	...	—12,568
Assam-Bengal Part II	14	36,12,694	...	177	...	1,18,597	34,94,097
Jorhat	15	3,035	...		352	...	2,860
Bengal.							
Eastern Bengal system	16	58,18,659	1,08,183	1,47,588	995	...	60,73,435
Murshidabad Branch	17	21,60,114	1,89,778	14,65,288	1,104	...	38,14,076
Dhubri-Gowhati Extension	18	14,41,028	88,951	...	1,762	...	15,28,217
Tirhoot	19	8,43,610	47,362	20,683	...	...	9,11,655
„ new extension	20	3,07,717	53,044	16,07,232	...	...	19,67,993
Ranaghat-Bhagwangola	21	...	...	...	...	...	...
United Provinces of Agra and Oudh.							
Oudh and Rohilkhand	22	31,03,890	18,582	6,73,201	...	...	37,95,673
Allahabad-Fyzabad	23	37,14,941	1,53,224	...	1,819	1,68,714	36,97,632
Agra-Delhi Chord	24	41,39,026	2,50,870	8,10,999	440	...	52,00,455
Lucknow-Bareilly	25	...	...	...	...	...	...
Punjab.							
North Western	26	34,50,349	51,187	...	—263	12,36,252	22,65,547
Jech Doab Southern Section	27	8,49,807	48,222	1,94,135	2	...	10,92,162
Quetta-Nushki	28	16,33,422	1,64,103	11,21,037	1,298	...	29,17,264
Peshawar Railway Reserve Material	29	...	...	9,024	...	...	9,024
Frontier Railway Reserve Material	30	...	...	...	...	...	...
Petroleum Operations, Baluchistan	31	...	...	...	...	...	...
Jullunder-Hoshiarpur	32	...	...	...	...	...	...
Ludhiana-Ferozepur	33	..	...	...	...	...	...
Lower Sindh Extension	34	7,09,532	56,082	12,35,839	...	...	20,02,353
Madras.							
South Indian	35	16,34,128	53,408	...	...	4,85,507	12,02,029
Marina Loop	36	—5,300	...	...	...	...	—5,300
Tinnevelly-Quilon (British Section)	37	3,83,736	75,253	1,99,709	...	...	6,58,698
Do. do. (Native State Section)	38	23,13,821	2,02,784	...	...	53,238	24,63,367
Azikhal-Mangalore	39	18,56,535	2,09,331	9,04,331	103	...	29,70,094
East Coast, Northern Section	40	...	...	...	...	...	...
North-East line, Madras Railway	41	22,19,527	—1,352	...	...	1,37,644	20,80,531
Nilgiri	42	30,376	1,810	...	35,354	...	—3,168
Bezwada Extension	43	11,789	...	...	...	...	11,789
Guntakal-Mysore Frontier	44	3,006	...	...	...	...	3,006
Bellary-Kistna	45	...	...	...	...	...	...
Mayavaram-Mutupet	46	7,48,742	48,326	...	...	4,01,680	3,95,388
Vizagapatam-Raipur	47	...	...	...	...	...	...
Hospet-Kottur	48	2,79 628	31,384	...	...	...	3,11,012
Bellary-Royadrug	49	1,77,894	27,698	2,12,401	6	...	4,18,047
Tirupattur-Krishnagiri	50	85,842	35,379	3,16,574	235	...	4,37,560
Morappur-Dharmapuri	51	28,744	32,474	2,21,306	60	...	2,82,464
Bombay.							
Great Indian Peninsula	52	21,71,399	3,231	14,22,507	82	...	35,97,137
Jodhpur-Hyderabad (British Section)	53	9,238	...	...		5,024	4,132
Southern Mahratta (Depreciation on works)	54	....	...	...	...	...	...
Sabarmati-Dholka	55	...	...	...	...	...	...
TOTAL CONSTRUCTION OF STATE RAILWAYS	...	5,68,86,931	25,93,586	1,34,33,180	60,040	29,79,754	6,98,73,903
Total Converted into £ at R15=£1							£ 4,658,260

Charged to Revenue	Famine Relief and Insurance	India	£ 74,855
		England	£ 21,750
	Construction of Railways charged against Revenue		£ 26,550
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 3,233,331
	England		£ 1,301,774
	TOTAL		£ 4,658,260

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1903-1904.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	₹	₹	₹	₹	₹	₹	
1	14,74,25,507	49,17,395	1,23,59,427	16,47,02,329	*1,00,99,582*	15,46,02,747	*See* Accoun 76B.
2	14,41,12,290	91,43,732	52,35,281	15,84,91,303	*2,87,731*	15,82,03,572	
3	7,43,376	94,368	6,72,072	15,09,816	*19*	15,09,797	
4	4,07,172	14,897	...	4,22,069	(*a*) *1,85,000*	2,37,069	(*a*) Contribution by the Palanpur Durbar.
5	31,07,496	...	...	31,07,496	*4,111*	(*b*) 31,03,385	(*b*) Represents amount contributed by the State for Construction ₹30,42,816 and Survey Charges ₹60,570.
6	25,960	...	...	25,960	*2,520*	23,440	
7	...	...	2,42,609	2,42,609	...	2,42,609	
8	14,44,870	9,718	22,806	14,77,394	*1,806*	14,75,588	
9	1,82,672	...	...	1,82,672	...	1,82,672	
10	75,132	...	...	75,132	...	75,132	
11	6,57,038	...	...	6,57,038	...	6,57,038	
12	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
13	36,44,426	...	...	36,44,426	...	36,44,426	
14	6,72,50,180	...	11,83,277	6,84,33,457	...	6,84,33,457	
15	8,43,372	41,247	26,827	9,11,446	*4,322*	9,07,124	
16	10,62,25,458	55,06,640	40,02,217	11,57,34,315	*12,49,419*	11,44,84,896	*See* Account No. 76C.
17	23,23,696	2,19,074	19,69,854	45,12,624	*1,106*	45,11,518	
18	15,99,551	97,657	...	16,97,208	*1,762*	16,95,446	
19	4,69,92,684	28,77,738	10,61,652	5,09,32,074	...	5,09,32,074	
20	3,07,717	53,044	16,07,232	19,67,993	...	19,67,993	
21	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
22	4,35,57,368	14,20,994	35,15,070	4,84,93,432	*35,00,365*	4,49,93,067	*See* Account No. 76D.
23	80,08,948	4,40,021	12,15,265	96,64,234	*3,010*	96,61,224	
24	45,70,642	3,42,623	22,17,767	71,31,032	*461*	71,30,571	
25	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
26	38,35,15,382	2,35,74,209	1,22,93,509	41,93,83,100	*74,27,994*	41,19,55,106	*See* Account No 76E.
27	8,60,916	48,222	1,94,135	11,09,273	*2*	11,09,271	
28	23,57,083	2,39,498	11,22,284	37,18,865	*1,298*	37,17,567	
29	...	...	2,88,641	2,88,641	...	2,88,641	
30	...	33,546	43,64,631	43,98,177	*23*	43,98,154	
31	1,19,198	...	...	1,19,198	*11*	1,19,187	
32	14,531	...	...	14,531	...	14,531	
33	28,311	...	...	28,311	...	28,311	
34	7,92,772	56,982	12,35,839	20,85,593	...	20,85,593	
35	3,21,26,597	26,48,160	22,61,878	3,70,36,635	*39,30,904*	3,31,05,731	*See* Account No. 76F.
36	...	...	...	..	...	...	
37	32,28,952	4,17,217	3,34,531	39,80,700	...	39,80,700	
38	89,14,367	9,94,106	7,58,981	1,06,67,454	...	1,06,67,454	
39	21,97,227	2,20,907	9,42,838	33,00,972	*103*	33,60,869	
40	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
41	5,97,18,993	38,78,056	75,919	6,36,72,968	*62,444*	6,36,10,524	
42	35,72,338	1,788	...	35 74,126	*35,354*	35,38,772	
43	10,59,641	1,17,275	...	11,76,916	*2,472*	11,74,444	
44	52,94,636	6,13,692	...	59,08,328	*82*	59,08,246	
45	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
46	21,79,794	4,46,907	1,15,866	27,42,567		27,42,567	
47	2,15,035	...	...	2,45,035	...	2,45,035	
48	2,91,876	35,340	...	3,27,216	...	3,27,216	
49	1,86,894	34,103	2,12,461	4,33,458	*6*	4,33,452	
50	97,398	39,824	3,17,140	4,54,362	*235*	4,54,127	
51	33,100	35,430	2,21,306	2,89,836	*60*	2,89,776	
52	2,30,03,764	13,89,894	72,98,657	3,16,92,315	*48,21,625*	2,68,70,690	*See* Account No. 76G.
53	36,02,024	3,05,800	56,323	39,64,147	*1,430*	39,62,717	
54	5,27,071	...	...	5,27,071	...	5,27,071	
55	50,000	...	...	59,000	...	59,000	
	1,23,67,52,471	7,12,28,781	6,74,26,295	1,37,54,07,547	*3,19,13,291*	1,34,34,94,256	

£	89,566,284	
£	4,904,003	*See* Account No. 5a.
£	21,750	
£	*4,305,643	*See* Accounts No. 52 and No. 68.
£	021,888	
£	50,662,507	
£	28,747,493	
£	89,566,284	

*Includes £1,281,013 charged in England.

N.—Ry. & Irrn. Capl. not charged to Revenue

No. 76A—Account of Capital raised through Companies towards Outlay on State Railways during, and to end of, the Year 1903-1904.

		During the year.		To end of the year.	
		East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net)	Nominal amount £	...	...	5,800,300	1,000,000
	Cash received £	...	...	5,630,490	1,001,250
Receipts converted into rupees	R	...	...	8,89,31,930	1,50,57,237
Ditto reconverted into £ at R15=£1		...	...	5,928,796	1,003,816
		...		6,932,612	

No. 76B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1903-1904.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	R	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	,,	40,356	7,76,949	8,17,305
Land	,,	4,76,744	40,88,750	45,65,494
Formation	,,	15,62,023	52,63,431	68,25,454
Bridge-work	,,	10,62,840	1,38,95,163	1,49,58,003
Fencing	,,	—*14,105*	15,87,075	15,72,970
Ballast and Permanent-way	,,	28,50,679	3,12,22,741	3,40,73,420
Stations and Buildings	,,	21,54,410	2,20,03,770	2,41,58,180
Plant	,,	6,86,289	55,12,630	61,98,919
Ferries, etc.	,,	...	12,11,868	12,11,868
Rolling-stock	,,	19,07,483	4,63,11,364	4,82,18,847
General Charges	,,	5,47,961	43,69,434	49,17,395
New Minor Works	,,	...	38,020	38,020
Suspense Accounts	,,	18,34,973	1,05,24,454	1,23,59,427
Exchange	,,	...	1,69,960	1,69,960
Collieries Block	,,	2,80,249	16,91,549	19,71,798
Capital Outlay incurred since purchase of Line	,,	1,33,89,902	15,13,12,127	16,47,02,329
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.* :—				
(1) Cash Deposits, etc., made over to the new Undertaking	,,	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new Undertaking	,,	...	*76,65,340*	*76,65,340*
(3) Sale-proceeds of surplus stores and dismantled buildings, etc.	,,	*16,672*	*15,95,403*	*16,12,075*
Total Deductions	,,	*16,672*	*1,00,82,910*	*1,00,99,582*
Net Capital Outlay since purchase of Line	R	1,33,73,230	14,12,29,517	15,46,02,747
Ditto Ditto converted into £ at R15=£1	£	891,549	9,415,301	10,306,850
Total Debt and Capital Outlay	£	891,549	21,455,183	22,346,732
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	891,549	9,422,418	(*a*)10,313,967

(*a*) Includes the debt of £ 7,117 (R1,06,750) incurred in India on the purchase.

NO. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	₹	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	,,	4,694	5,95,964	6,00,658
Land	,,	3,57,814	63,16,623	66,74,437
Formation	,,	4,55,995	65,92,881	70,48,876
Bridge-work	,,	3,94,978	1,63,38,309	1,67,33,287
Fencing	,,	1,33,001	22,44,354	23,77,355
Electric Telegraph	,,	...	26,067	26,067
Ballast and Permanent-way	,,	10,38,192	2,65,31,793	2,75,69,985
Stations and Buildings	,,	6,94,575	1,38,15,047	1,45,09,622
Plant	,,	—74,354	26,71,885	25,97,531
Ferries, etc.	,,	59,488	19,70,059	20,29,547
Rolling-stock	,,	27,54,275	2,12,01,803	2,39,56,078
General Charges	,,	1,08,183	53,98,457	55,06,640
Suspense Accounts	,,	1,47,589	38,54,629	40,02,218
Exchange	,,	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	60,74,430	10,96,59,885	11,57,34,315
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz* :—				
(1) Value of Stores made over to the new Undertaking	,,	...	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	,,	*995*	*5,20,545*	*5,21,540*
Total Deductions	,,	*995*	*12,48,424*	*12,49,419*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	60,73,435	10,84,11,461	11,44,84,896
Ditto Ditto converted into £ at R15=£1	£	404,896	7,227,431	7,632,327
TOTAL DEBT AND CAPITAL OUTLAY	£	404,896	8,797,215	(a) 9,202,111
CHARGED IN ENGLAND	£	324,036	5,158,179	5,482,215
CHARGED IN INDIA	£	80,860	3,639,036	3,719,896

(a) Made up as under:—

Eastern Bengal, to close of 1892-93	3,147,860
Northern ,, do. do.	1,618,815
Dacca do. do.	446,699
Assam-Behar do. do.	844,377
Kaunia-Dhurla do. do.	64,834
Barsoi-Kissengunge do.	88,679
Outlay on the system from 1893-94 to 1903-1904	2,990,847
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	9,202,111

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	..	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	₹	398	2,57,415	2,57,813
Land	„	11,488	9,66,007	9,77,495
Formation	„	51,350	15,48,464	15,99,814
Bridge-work	„	2,13,137	83,46,094	85,59,231
Fencing	„	1,00,233	18,68,323	19,68,556
Ballast and Permanent-way	„	7,43,126	1,51,38,503	1,58,81,629
Stations and Buildings	„	5,79,319	56,42,157	62,21,476
Plant	„	37,975	3,99,027	4,37,002
Rolling-stock	„	13,66,864	62,87,488	76,54,352
General Charges	„	18,582	14,02,412	14,20,994
Suspense Accounts	„	6,73,201	28,41,869	35,15,070
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	37,95,673	4,46,97,759	4,84,93,432
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	„	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	„	...	*1,98,312*	*1,98,312*
Total Deductions	„	...	*35,00,365*	*35,00,365*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	37,95,673	4,11,97,394	4,49,93,067
Ditto Ditto converted into £ at ₹15=£1	£	253,045	2,746,493	2,999.53
TOTAL DEBT AND CAPITAL OUTLAY	£	253,045	13,082,542	(a)13,335,587
CHARGED IN ENGLAND	£	164,778	11,947,434	12,112,212
CHARGED IN INDIA	£	88,267	1,135,108	1,223,375

(a) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95	10,577,978
„ Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
„ Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
„ Rae Bareli-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1903-1904	1,604,418
TOTAL	13,335,587

No. 76E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SIND, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	„	1,236	37,92,704	37,93,940
Land	„	50,294	38,33,583	38,83,877
Formation	„	98,116	6,32,21,164	6,33,19,280
Bridge-work	„	1,71,864	9,20,55,492	9,22,27,356
Fencing	„	23,028	48,00,023	48,23,051
Electric Telegraph	„	6,270	1,71,957	1,78,227
Ballast and Permanent-way	„	9,15,193	10,52,21,057	10,61,36,250
Stations and Buildings	„	18,95,373	3,59,12,255	3,78,07,628
Plant	„	32,245	91,40,664	91,72,909
Ferries	„	*—19,844*	6,81,112	6,61,268
Rolling-stock	„	2,76,574	4,89,08,671	4,91,85,245
General Charges	„	51,187	2,35,23,023	2,35,74,210
Suspense Accounts	„	*—12,36,252*	1,35,29,761	1,22,93,509
Exchange	„	...	94,55,880	94,55,880
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	22,65,284	41,71,17,816	41,93,83,100
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	„	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	„			
(3) Other receipts on Capital Account	„	*—263*	*25,91,606*	*25,91,343*
Total Deductions	„	*—263*	*74,28,257*	*74,27,994*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	22,65,547	40,96,89,559	41,19,55,106
Ditto Ditto converted into £ at R15 = £1	£	151,036	27,312,638	27,463,674
TOTAL DEBT AND CAPITAL OUTLAY	£	151,036	32,224,259	(a)32,375,295
CHARGED IN ENGLAND	£	331,600	16,278,455	16,610,055
CHARGED IN INDIA	£	*—180,564*	15,945,804	15,765,240

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
„ Indus Valley Railway, to close of 1884-85	5,060,775
„ Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
„ Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1903-1904	16,179,281
TOTAL	32,375,295

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557				
Less—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
TOTAL DEBT	£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	₹	...	5,79,004	5,79,004
Land	,,	1,43,154	10,80,934	12,24,088
Formation	,,	94,495	30,68,891	31,63,386
Bridge-work	,,	14,437	62,67,666	62,82,103
Fencing	,,	44,707	4,15,102	4,59,809
Electric Telegraph	,,	537	34,422	34,959
Ballast and Permanent-way	,,	133,898	87,61,885	88,95,783
Stations and Buildings	,,	5,02,110	33,90,600	38,92,710
Plant	,,	32,210	4,80,898	5,13,108
Rolling-Stock	,,	6,68,580	61,70,707	68,39,287
General Charges	,,	53,408	25,94,752	26,48,160
Suspense Accounts	,,	—4,85,507	27,47,385	22,61,878
Exchange	,,	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	12,02,029	3,58,34,606	3,70,36,635
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	,,	...	*34,14,850*	*34,14,850*
(2) Other Receipts on Capital Account	,,	...	*5,16,054*	*5,16,054*
Total Deductions	,,	...	*39,30,904*	*39,30,904*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	12,02,029	3,19,03,702	3,31,05,731
Ditto Ditto converted into £ at ₹15=£ 1	£	80,135	2,126,914	2,207,049
TOTAL DEBT AND CAPITAL OUTLAY	£	80,135	6,819,471	(*a*) 6,899,606
CHARGED IN ENGLAND	£	...	5,364,149	5,364,149
CHARGED IN INDIA	£	80,135	1,455,322	1,535,457

(*a*) Made up as under:—

Outlay on the South Indian Railway	6,453,480
,, ,, Pamban Branch	446,126
TOTAL	6,899,606

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1903-1904.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	„	...	2,32,488	2,32,488
Land	„	1,13,879	2,41,425	3,55,304
Formation	„	1,36,841	13,67,814	15,04,655
Bridge-work	„	1,47,381	35,95,413	37,42,794
Fencing	„	3,463	7,73,345	7,76,808
Electric Telegraph	„	380	16,059	16,439
Ballast and Permanent-way	„	5,99,223	76,80,648	82,79,871
Stations and Buildings	„	6,93,876	25,82,067	32,75,943
Plant	„	27,908	4,24,721	4,52,629
Rolling-stock	„	4,48,448	4,88,478	9,36,926
General Charges	„	3,231	13,86,663	13,89,894
Suspense Accounts	„	14,22,507	58,76,150	72,98,657
Exchange	„	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	35,97,137	2,80,95,178	3,16,92,315
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	„	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	„	...	*56,507*	*56,507*
Total Deductions	„	...	*48,21,625*	*48,21,625*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	35,97,137	2,32,73,553	2,68,70,690
Ditto ditto converted into £ at R15=£1	£	239,809	1,551,570	1,791,379
TOTAL DEBT AND CAPITAL OUTLAY	£	239,809	7,473,920	7,713,729
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	239,809	1,013,914	1,253,723

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1903-1904.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
MAJOR IRRIGATION WORKS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial.														
Burma.														
Mandalay Canal Project	3,09,870	76,430	1,347	—3,089	3,84,558	*53,970*	330,588	41,76,542	7,14,157	95,428	9,334	49,95,461	*59,863*	49,35,598
Shwebo Canal Project	8,45,176	1,30,146	19,905	—172	9,95,055	*2,751*	9,92,304	24,78,292	3,32,194	1,66,007	1,032	29,78,125	*6,523*	29,71,602
Mon Canal Project	19,600	13,310	11,840	80	44,830	...	44,830	43,360	25,225	12,133	80	80,798	...	80,798
TOTAL	11,74,646	2,19,886	33,092	—3,181	14,24,443	*56,721*	13,67,722	66,98,194	10,71,576	2,73,568	11,046	80,54,384	*66,386*	79,87,998
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*26,020*	*12,436*	*326*	...	*38,782*	...	*38,782*
	11,74,646	2,19,886	33,092	—3,181	14,24,443	*56,721*	13,67,722	66,72,174	10,59,140	2,73,242	11,046	80,15,602	*66,386*	79,49,216
Bengal.														
Orissa Project	34,357	6,191	206	...	40,754	...	40,754	1,92,85,049	47,15,679	20,71,666	...	2,60,72,394	*1,00,088*	2,59,71,406
Midnapur Canal	773	178	...	...	951	...	951	54,76,409	19,29,849	9,18,848	...	83,25,106	*31,558*	82,93,548
Tidal Canal	...	...	...	...	...	...	...	18,26,939	5,83,411	1,42,304	...	25,52,654	*1,013*	25,51,641
Sone Project	11,334	...	...	...	11,334	*29,494*	*—18,160*	1,88,95,584	52,22,082	21,03,534	...	2,62,81,200	*4,76,809*	2,58,04,391
TOTAL	46,464	6,369	206	...	53,039	*29,494*	23,545	4,54,83,981	1,24,51,021	52,96,352	...	6,32,31,754	*6,10,368*	6,26,20,986
Deduct—Outlay charged against Revenue (Account No. 65A)	*46,464*	*6,369*	*206*	...	*53,039*	..	53,039	*9,91,724*	*2,29,975*	*1,03,509*	...	*13,25,208*	*112*	*13,25,096*
	...	...	...	...	...	*29,494*	*— 29,494*	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	*6,10,256*	6,12,95 890
United Provinces of Agra and Oudh.														
Ganges Canal	1,09,384	24,095	1,571	14,151	1,49,201	*813*	1,48,388	2 42,66,240	40,40,523	2,64,742	2,49,188	2,88,20,693	*1,99,450*	2,80,21,243
Lower Ganges Canal	1,02,166	23,137	1,506	3,826	1,30,635	*1,007*	1.29,628	2,68,15,090	53,38,134	19,10,883	3,28,939	3,43,93,046	*4.50,183*	3,39,42,863
Agra Canal	1,88,098	41,963	2 738	14,103	2,46,902	*24*	2,46,878	74,39,469	16,41,061	3 47,409	77,982	95,05,921	*48,620*	94,57,301
Eastern Jumna Canal	2,01,382	44,887	2,927	15,833	2,65,029	*875*	2,64,154	34,47,352	6,83,891	52,236	1,09,361	42,92,840	*13,147*	42.79,693
Fatehpur Branch, Lower Ganges Canal	39,935	7,934	512	*—9,142*	39,239	*1,224*	38,015	25,40,468	6,03,595	48,626	48,607	32,41,696	*10,849*	32,30.847
Mat Branch, Ganges Canal	6,45,827	1,44,318	10,866	66,342	8,67,353	*122*	8.67.231	7,60,296	1.71,480	21,601	66,359	10,19,736	*122*	10,19,614
TOTAL	12,86,792	2,86,334	20,120	1,05,113	16,98,359	*4,065*	16,94,294	6,52,68,915	1,24,79,084	26,45,497	8,80,436	8,12,73,932	*7,22,371*	8,05,51,561
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*42,265*	*39,872*	*367*	...	*82,504*	*3*	*82,501*
	12,86,792	2,86,334	20,120	1,05,113	16,98,359	*4,065*	-16,94,294	6,52,26,650	1,24,39,212	26,45,130	8,80,436	8,11,91,428	*7,22,368*	8,04,69,060

Punjab.														
Western Jumna Canal, including Sirsa Branch	14,773	3,220	211	5,157	23,361	...	23,361	1,28,71,014	32,70,488	2,14,101	1,30,812	1,64,86,415	*11,481*	1,64,74,934
Bari Doab Canal	1,03,822	19,506	—14,801	—7,566	1,00,961	...	1,00,961	1,48,89,646	32,89,768	5,89,898	2,32,714	1,90,02,026	*16,955*	1,89,85,071
Sirhind Canal	61,203	13,770	9,734	34,267	1,18,974	...	1,18,974	1,69,06,542	45,51,175	20,98,011	1,26,946	2,36,82,674	*1,07,518*	2,35,75,156
Chenab Canal	3,39,467	75,381	22,806	11,937	4,49,591	...	4,49,591	2,20,79,188	41,21,140	6,00,682	5,06,435	2,73,07,445	*14,403*	2,72,93,042
Upper Sutlej Inundation Canal	15,151	2,009	131	2,769	20,060	...	20,060	12,86,836	2,79,168	23,519	34,463	16,23,986	*156*	16,23,830
Sidhnai Canal	4,647	29	2	4,577	9,255	...	9,255	9,36,453	2,62,397	37,911	24,660	12,61,421	*224*	12,61,197
Jhelum „	14,31,193	3,03,269	17,909	42,959	17,95,330	...	17,95,330	1,03,94,487	17,23,671	3,96,230	5,11,633	1,30,26,021	*6,805*	1,30,19,216
Indus Inundation Canal	92,372	21,062	1,374	3,345	1,18,153	...	1,18,153	7,84,029	1,14,461	2,447	3,345	9,04,282	*63,616*	8,40,666
TOTAL	20,62,628	4,38,246	37,366	97,445	26,35,685	...	26,35,685	8,01,48,195	1,76,12,268	39,62,799	15,71,008	10,32,94,270	*2,21,158*	10,30,73,112
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	*13,96,822*	*1,95,871*	*16,139*	...	*16,08,832*	*63,696*	*15,45,136*
	20,62,628	4,38,246	37,366	97,445	26,35,685	...	26,35,685	7,87,51,373	1,74,16,397	39,46,660	15,71,008	10,16,85,438	*1,57,462*	10,15,27,976
Madras.														
Godávári Delta System	1,19,651	9,043	...	...	1,28,694	...	1,28,694	86,27,267	20,68,213	8,85,942	...	1,15,81,422	*933*	1,15,80,489
Kistna Delta System	3,71,582	76,841	3,061	...	4,51,484	*227*	4,51,257	1,07,91,222	24,41,272	6,82,472	...	1,39,14,966	*16,923*	1,38,98,043
Pennér River Canal	84,758	16,647	...	...	1,01,405	*833*	1,00,572	43,24,981	9,23,631	1,43,047	...	53,91,659	*888*	53,90,771
Cauvery Delta System	76,056	11,433	1,005	...	88,494	...	88,494	23,91,783	5,27,878	87,952	...	30,07,613	*1,985*	30,05,628
Srivaikuntam System	44,426	*—1,901*	...	...	42,525	...	42,525	11,34,187	2,97,280	10,524	...	14,41,991	*369*	14,41,622
Kurnool Canal	5,237	901	...	..	6,138	...	6,138	2,19,61,076	21,719	...	...	2,19,82,795	*2,24,115*	2,17,58,680
Barur Tank Project	...	...	...	...	...	...	...	3,26,318	75,007	6,931	...	4,08,256	*22*	4,08,234
Periyár Project	1,79,446	14,600	...	...	1,94,046	*15*	1,94,031	67,12,511	14,57,094	7,23,931	...	88,93,536	*14,524*	88,79,012
TOTAL	8,81,156	1,27,564	4,066	...	10,12,786	*1,075*	10,11,711	5,62,69,345	78,12,094	25,40,799	...	6,66,22,238	*2,59,759*	6,63,62,479
Deduct—Outlay charged against Revenue (Account No. 65A)	*—24,733*	*—5,293*	...	...	*—30,026*	...	*—30,026*	*1,02,905*	*22,843*	*48*	...	*1,25,796*	...	*1,25,796*
	9,05,889	1,32,857	4,066	...	10,42,812	*1,075*	10,41,737	5,61,66,440	77,89,251	25,40,751	...	6,64,96,442	*2,59,759*	6,62,36,683

N.—Rv. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1903-1904—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial.														
Bombay.														
Deseert Canal	43,266	9,589	794	...	53,649	...	53,649	20,74,764	4,70,544	25,346	...	25,70,654	37	25,70,617
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	19	16,57,544
Eastern Nara Works	1,07,826	20,050	1,304	...	1,29,180	...	1,29,180	50,33,943	12,18,633	57,497	...	63,10,073	176	63,09,897
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,066	...	4,92,213	1,288	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	201	3,52,146
Kádva River Works	1,667	369	...	...	2,036	...	2,036	5,97,299	1,53,737	17,016	...	7,68,052	140	7,67,912
Krishna Canal	1,133	258	...	...	1,391	...	1,391	6,75,787	1,42,467	1,682	...	8,19,936	...	8,19,936
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	37	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	1,194	12,28,117
Mutha Canal	2,67,633	38,743	1,832	—168	3,08,039	...	3,08,039	57,49,134	10,38,629	1,19,712	—168	69,07,307	12,226	68,95,081
Unharwah Canal	3,603	829	...	...	4,432	...	4,432	5,24,233	1,10,812	2,258	...	6,37,303	...	6,37,303
Jamrao Canal	52,862	85,696	231	3,497	1,43,286	...	1,43,286	66,95,796	13,52,415	1,84,063	4,606	82,36,880	982	82,35,898
Dad Canal	78,668	10,839	—79	...	89,428	...	89,428	18,46,328	2,94,768	16,219	...	21,57,315	34	21,57,281
Nasrat Canal	2,07,497	37,185	1,609	...	3,36,291	...	3,36,291	13,47,626	1,63,863	5,824	...	15,17,313	158	15,17,155
Naulakhi Canal	4,726	236	...	...	4,962	...	4,962	4,876	236	...	...	5,112	...	5,112
Mahiwah Canal	1,21,223	25,539	543	...	1,47,305	...	1,47,305	8,79,675	1,96,817	7,254	...	10,83,746	6	10,83,740
Total	9,81,104	2,29,332	6,234	3,329	12,19,999	...	12,19,999	2,88,69,049	58,34,342	4,83,015	4,438	3,51,90,844	16,498	3,51,74,346
Deduct—Outlay charged against Revenue (Account No. 65A)	2,70,433	39,369	1,832	—168	3,11,466	...	3,11,466	10,56,590	2,52,009	9,917	—168	13,18,348	207	13,18,141
	7,10,671	1,89,963	4,402	3,497	9,08,533	...	9,08,533	2,78,12,459	55,82,333	4,73,098	4,606	3,38,72,496	16,291	3,38,56,205
Total outlay on Construction	64,32,790	13,07,731	1,01,084	2,02,706	80,14,311	91,355	79,52,956	28,27,37,679	5,72,60,385	1,52,02,030	24,66,928	35,70,67,022	18,96,540	35,57,70,482
Deduct—Total charged against Revenue	2,92,164	40,445	2,038	—168	3,34,479	...	3,34,479	36,16,326	7,53,006	1,30,306	—168	44,99,470	64,018	44,35,452
	61,40,626	12,67,285	99,046	2,02,874	77,09,832	91,355	76,18,477	27,91,21,353	5,65,07,379	1,50,71,724	24,67,096	35 31,67,552	18,32,522	35,13,35,030
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,150
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	76,18,477	...	...	...	...	...	...	29,73,10,880
Total converted into £ at R15 = £ 1							£ 507,898							£ 19,820,725
India							£ 504,089							£ 16,710,655
England							£ 3,809							£ 3,110,070

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1903-1904.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	OTHER PUBLIC WORKS.					RAJPUTANA.			BALUCHISTAN.		
		Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
DIRECTION.												
Chief Engineer and Secretariat.												
Director-General and Assistants	1	1,03,988	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	2,00,600	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,29,609	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	27,832	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	39,730	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	2,589	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	5,04,348	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	19,172	...	19,172	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,715	...	...	13,263	...	13,263	...	...	...
Travelling Allowances	13	...	...	4	...	...	3,105	...	3,105	...	...	...
Office Expenses	14	...	...	112	...	...	4,465	...	4,465	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency Hose-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	...	...	1,831	...	...	40,005	...	40,005	...	...	...
TOTAL DIRECTION	18	5,04,348	...	1,831	...	...	40,005	...	40,005	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	8,88,636	32,543	13,095	...	...	26,973	...	26,973	...	...	...
Upper Subordinates	20	3,67,329	10,688	12,330	...	7,694	9,915	...	9,915	...	600	600
Lower Subordinates	21	1,12,448	6,404	3,098	...	...	8,433	...	8,433	...	110	110
Petty Establishment	22	81,512	5,108	731	...	1,129	925	...	925	...	3,137	3,137
Office ditto	23	3,67,374	9,860	5,033	...	...	11,343	...	11,343	...	...	...
Medical ditto	24	...	...	...	...	...	...	...	...	...	48	48
Accountants	25	65,119	3,897	2,438	...	...	3,154	...	3,154	...	...	...
Travelling Allowances	26	2,32,237	10,197	8,906	...	30	7,840	...	7,840	...	853	853
Office Expenses	27	1,25,357	2,669	2,333	...	...	3,867	...	3,867	...	527	527
Presidency and Local Allowances	28	54,904	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	29	2,739	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	22,97,655	81,366	47,964	...	8,853	72,450	...	72,450	...	5,275	5,275
ACCOUNTS.												
Examiners, Deputies and Assistants	31	39,951	...	...	...	...	13,994	...	13,994	...	...	...
Accountants	32	34,834	...	2,000	...	...	4,318	...	4,318	...	...	...
Office Establishment	33	44,761		...	...	...	6,294	...	6,294	...	3,345	3,345
Travelling Allowances	34	7,710	...	...	...	...	839	...	839	...	...	...
Office Expenses	35	5,340	...	...	...	...	1,047	...	1,047	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,32,596	...	2,000	...	...	26,492	...	26,492	...	3,345	3,345
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	40	...	...	...	...	...	...	1,122	1,122	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	41	...	...	...	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	42	...	...	...	..	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	43	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	44	2,15,782	...	...	...	...	...	...	...	...	...	...
KOORKEE WORKSHOPS	45	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	46	31,50,381	81,366	51,795	...	8,853	1,38,947	1,122	1,40,069	...	8,620	8,620
Add—Charges by other Branches and Departments, etc.	47	1,67,305	33,908	—10	6,950	...	387	1,14,204	1,14,591	76,659	2,084	78,743
TOTAL	48	33,17,686	1,15,274	51,785	6,950	8,853	1,39,334	1,15,326	2,54,660	76,659	10,704	87,363
Deduct—Charges to other Branches and Departments, etc.	49	6,38,104	6,497	—940	2	...	59,585	....	59,585	...	...	...
GRAND TOTAL	50	26,79,582	1,08,777	*52,725	6,948	8,853	79,749	1,15,326	1,95,075	76,659	10,704	87,363

* Includes ₹2,829 on account of Irrigation.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1904.

Railways.)

No. of Items.	GENERAL. TOTAL. Other Public Works.	GENERAL. TOTAL. Irrigation.	GENERAL. TOTAL. Total.	CENTRAL PROVINCES. Other Public Works.	CENTRAL PROVINCES. Irrigation.	CENTRAL PROVINCES. Total.	BERAR. Other Public Works.	BURMA. Other Public Works.	BURMA. Irrigation.	BURMA. Total.	ASSAM. Other Public Works.	CARRIED FORWARD. Other Public Works.	CARRIED FORWARD. Irrigation.	CARRIED FORWARD. Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	1,03,988	...	1,03,988	...	...	...	...	...	...	...	...	1,03,988	...	1,03,988
2	2,00,600	...	2,00,600	43,104	...	43,104	...	65,047	...	65,047	...	3,08,751	...	3,08,751
3	...	...	..	...	...	...	...	...	...	...	...	...	...	...
4	1,29,609	...	1,29,609	60,686	30	60,716	...	72,542	...	72,542	..	2,62,837	30	2,62,867
5	27,832	...	27,832	3,688	...	3,688	...	2,897	...	2,897	...	34,417	...	34,417
6	39,730	...	39,730	20,268	...	20,268	...	11,422	...	11,422	...	71,420	...	71,420
7	2,589	...	2,589	...	...	...	...	52	...	52	...	2,641	...	2,641
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	5,04,348	...	5,04,348	1,27,746	30	1,27,776	...	1,51,960	...	1,51,960	...	7,84,054	30	7,84,084
10	19,172	...	19,172	7,437	21,000	28,437	23,447	1,12,588	...	1,12 588	42,180	2,04,824	21,000	2,25,824
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	14,978	...	14,978	3,557	13,365	16,922	13,992	97,186	...	97,186	24,351	1,54,064	13,365	1,67,429
13	3,109	...	3,109	1,117	3,467	4,584	2,124	12,856	...	12,856	2,825	22,031	3,467	25,498
14	4,577	...	4,577	1,706	4,651	6,357	2,711	15,440	...	15,440	4,015	28,449	4,651	33,100
15	...	...	...	...	..	...	...	402	...	402	1,897	2,299	...	2,299
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	41,836	...	41,836	13,817	42,483	56,300	42,274	2,38,472	...	2,38,472	75,268	4,11,667	42,483	4,54,150
18	5,46,184	..	5,46,184	1,41,563	42,513	1,84,076	42,274	3,90,432	...	3,90,432	75,268	11,95,721	42,513	12,38,234
19	9,61,247	...	9,61,247	1,16,475	38,195	1,54,670	57,877	5,36,527	68,918	6,05,445	1 08,161	17,80,287	1,07,113	18,87,400
20	4,07,956	600	4,08,556	57,522	12,045	69,567	28,002	2,53,590	8,152	2,61,742	1,00,103	8,47,173	20,797	8,67,970
21	1,30,383	110	1,30,493	60,082	14,354	74,436	9,120	1,18,763	20,071	1,38,834	27,617	3,45,965	34,535	3,80,500
22	89,405	3,137	92,542	15,364	1,067	16,431	3,936	31,249	5,326	36,575	17,610	1,57,564	9,530	1,67,094
23	3,93,610	...	3,93,610	66,642	14,163	80,805	17,434	2,58,610	23,349	2,81,959	84,551	8,20,847	37,512	8,58,359
24	...	48	48	...	463	463	...	8,097	3,382	11,479	...	8,097	3,893	11,990
25	74,608	...	74,608	13,569	1,774	15,343	4,843	52,891	4,532	57,423	12,350	1,58,261	6,306	1,64,567
26	2,59,210	853	2 80,063	65,253	15,209	80,462	27,334	2,46,252	25,676	2,71,928	68,578	6,66,627	41,738	7,08,365
27	1,34,226	527	1,34,753	17,465	5,855	23,320	11,689	66,107	7,505	73,612	22,406	2,51,893	13,887	2,65,780
28	54,904	...	54,904	...	...	...	...	1,70,169	12,157	1,82,326	27,403	2,52,476	12,157	2,64,633
29	2,739	...	2,739	...	...	...	...	...	...	...	...	2,739	..	2,739
30	25,08,288	5,275	25,13,563	4,12,372	1,03,125	5,15,497	1,60,235	17,42,255	1,79,068	19,21,323	4,68,770	52,91,929	2,87,468	55,79,397
31	53,945	...	53,945	12,763	...	12,763	5,950	34,839	...	34,839	18,435	1,25,932	...	1,25,932
32	41,152	...	41,152	9,663	...	9,663	1,855	23,152	...	23,152	8,221	84,043	...	84,043
33	51,055	3,345	54,400	20,944	...	20,944	5,036	45,020	...	45,020	14,530	1,36,585	3,345	1,39,930
34	8,549	...	8,549	3,754	...	3,754	644	3,695	...	3,695	4,751	21,393	...	21,393
35	6,387	...	6,387	6,859	1,442	8,301	699	1,869	...	1,869	1,564	17,378	1,442	18,820
36	...	...	...	...	...	...	..	4,882	...	4,882	2,166	7,048	...	7,048
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,61,088	3,345	1,64,433	53,983	1,442	55,425	14,184	1,13,457	...	1,13,457	49,667	3,92,379	4,787	3,97,166
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,122	1,122	...	118	118	...	...	...	...	...	...	1,240	1,240
41	...	...	...	...	...	...	...	...	3,84,020	3,84,020	...	...	3,84,020	3,84,020
42	...	...	...	...	22,348	22,348	...	...	...	...	...	...	22,348	22,348
43	...	...	...	...	...	...	...	828	...	828	...	828	...	828
44	2,15,782	...	2,15,782	...	...	...	...	...	...	...	...	2,15,782	..	2,15,782
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	34,31,342	9,742	34,41,084	6,07,918	1,69,546	7,77,464	2,16,693	22,46,972	5,63,088	28,10,060	5,93,714	70,96,639	7,42,376	78,39,015
47	2,85,199	1,16,288	4,01,487	2,109	13,348	15,457	1,883	5,917	7,252	13,160	13,140	3,08,257	1,36,888	4,45,145
48	37,16,541	1,26,030	38,42,571	6,10,027	1,82,894	7,92,921	2,18,576	22,52,889	5,70,340	28,23,229	6,06,863	74,04,896	8,79,264	82,84,160
49	7,03,248	...	7,03,248	25,586	660	26,246	15,372	6,72,666	—1,224	6,71,442	26,566	14,43,438	—564	14,42,874
50	30,13,293	1,26,030	31,39,323	5,84,441	1,82,234	7,66,675	2,03,204	15,80,223	5,71,564	21,51,787	5,80,297	59,61,458	8,79,828	68,41,286

N.—Ry. and Irrn. Capl. not charged to Revenue

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
DIRECTION.		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Chief Engineer and Secretariat													
Director-General and Assistants	1	1,03,988	...	1,03,988	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	3,08,751	...	3,08,751	98,082	...	98,082	44,756	50,102	94,858	68,990	66,699	1,35,689
Upper and Lower Subordinates	3	...	...	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	2,62,837	30	2,62,867	1,08,471	...	1,08,471	57,623	44,863	1,02,486	46,065	38,359	84,424
Travelling allowances	5	34,417	...	34,417	5,249	...	5,249	6,972	7,076	14,048	4,361	4,760	9,121
Office expenses	6	71,420	...	71,420	23,255	...	23,255	10,058	13,457	23,515	19,503	38,342	57,845
Presidency and local allowances	7	2,641	...	2,641	2,579	...	2,579	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	885	...	885	...	...	...	...	...	...
TOTAL	9	7,84,054	30	7,84,084	2,38,521	...	2,38,521	1,19,409	1,15,498	2,34,907	1,38,919	1,48,160	2,87,079
Superintending Engineers.													
Superintending Engineers and Assistants	10	2,04,824	21,000	2,25,824	57,344	74,894	1,32,238	54,042	60,706	1,14,748	65,389	1,21,615	1,88,004
Upper and Lower Subordinates	11	...	...	...	382	...	382	...	...	...	361	...	361
Office and Petty Establishments	12	1,54,064	13,365	1,67,429	33,021	42,140	75,161	20,266	26 656	46,922	30,416	59,572	89,988
Travelling allowances	13	22,031	3,467	25,498	5,404	7,919	13,323	6,996	8,624	15,620	6,249	9,524	15,773
Office expenses	14	28,449	4,651	33,100	6,908	4,684	11,592	4,512	9,922	14,434	9,324	20,039	29,363
Presidency and local allowances	15	2,299	...	2,299	2,709	...	2,709	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	720	718	1,438	...	...	...	...	...	...
TOTAL	17	4,11,667	42,483	4,54,150	1,06,488	1,30,355	2,36,843	85,816	1,05,908	1,91,724	1,12,739	2,10,750	3,23,489
TOTAL DIRECTION	18	11,95,721	42,513	12,38,234	3,45,009	1,30,355	4,75,364	2,05,225	2,21,406	4,26,631	2,51,658	3,58,910	6,10,568
CONSTRUCTION.													
Engineer Establishment	19	17,80,287	1,07,113	18,87,400	1,41,672	2,00,651	3,42,323	2,45,458	3,35,836	5,81,294	2,42,459	6,37,433	8,79,892
Upper Subordinates	20	8,47,173	20,797	8,67,970	93,345	1,38,054	2,31,399	1,42,990	77,643	2,20,633	73,003	1,50,788	2,23,791
Lower Subordinates	21	3.45,965	34,535	3.80,500	28,668	91,130	1,19,798	59,464	1,04,721	1,64,185	35,673	1,74,491	2,10,164
Petty Establishment	22	1,57,564	9,530	1,67,094	8,356	36,972	45,328	10,054	67,838	77,892	12,959	1,40,503	1,53,462
Office ditto	23	8,20,847	37,512	8,58,359	85,190	1,01,185	1,86,375	1,39,366	1,20,656	2,60,022	81,924	2,31,835	3,13,759
Medical ditto	24	8,097	3,893	11,990	2,130	6,878	9,008	18,260	13.114	31,374	473	44,407	44,880
Accountants	25	1,58,261	6,306	1,64,567	13,650	26,206	39,856	20,142	32,080	52,222	20,221	42,665	62,886
Travelling allowances	26	6,66,627	41,738	7,08,365	68,241	1,22,446	1,90,687	1,23,501	1,61,765	2,85,266	76,198	2,43,089	3,19,287
Office expenses	27	2,51,893	13,887	2,65,780	25,900	28,643	54.543	31,782	52,626	84,408	32,722	79,340	1,12,062
Presidency and local allowances	28	2,52,476	12,157	2,64,633	8,312	1,664	9,976	...	...	...	...	...	...
Presidency house-rent	29	2,739	...	2,739	4,736	1,910	6,646	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	52,91,929	2,87,468	55.79,397	4,80,200	7,55,739	12,35,939	7,91,017	9,66,279	17,57,296	5,75,632	17,44,551	23,20,183
ACCOUNTS.													
Examiners, Deputies and Assistants	31	1,25,932	...	1,25,932	27,698	...	27,698	37,256	16,234	53,490	40,422	23,051	63,473
Accountants	32	84,043	...	84,043	32,364	...	32,364	24,147	10,693	34,840	46,035	26,250	72,285
Office Establishment	33	1,36,585	3,345	1,39,930	42,759	...	42,759	42,729	20,535	63,264	31,182	17,781	48,963
Travelling allowances	34	21,393	...	21,393	4,084	...	4,084	2,847	1,224	4,071	2,061	1,175	3,236
Office expenses	35	17,378	1,442	18,820	2,976	...	2,976	2,820	1,410	4,230	4,797	2,735	7,532
Presidency and local allowances	36	7,048	...	7,048	3,468	...	3,468	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,805	...	2,805	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,92,379	4,787	3,97.166	1,16,154	...	1,16,154	1,09,799	50,096	1,59,895	1,24,497	70,992	1,95,489
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	47,715	...	47,715	...	...	...	...	...	...
DISTRICT BOARDS	40	...	1,240	1,240	7,694	...	7,694	...	...	...	...	...	...
REVENUE ESTABLISHMENT	41	...	3.84,020	3,84,020	...	2,34,085	2,34,085	...	5,36,123	5,36,123	...	11,05,471	11,05,471
NAVIGATION ESTABLISHMENT, ETC.	42	...	...	...	...	1,10,348	1,10,348	...	48,462	48,462	...	1,405	1,405
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	43	...	22,348	22,348	...	4,297	4,297	...	...	...	60,775	39,609	1,00,384
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	44	828	...	828	...	...	...	...	...	...	...	15,041	15,041
BARRACK DEPARTMENT	45	2,15,782	...	2,15,782	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	46	...	...	...	...	...	...	34,295	...	34,295	...	...	...
TOTAL AMOUNT AUDITED	47	70,96,639	7,42,376	78,39,015	9,96,772	12,34,824	22,31,596	11,40,336	18,22,366	29,62,702	10,12,562	33,35,979	43,48,541
Add—Charges by other Branches and Departments, etc.	48	3,08,257	1,36,888	4.45,145	2,33.837	1,37,592	3,71,429	3,033	9,496	12,529	7,783	...	7,783
TOTAL	49	74,04,896	8,79,264	82,84,160	12,30,609	13,72,416	26,03,025	11,43,369	18,31,862	29,75,231	10,20,345	33,35,979	43,56,324
Deduct—Charges to other Branches and Departments, etc.	50	14,43.438	—564	14,42,874	58,933	2,89,372	3,48,305	54,407	3,697	58,104	92,367	1,32,087	2,24,454
GRAND TOTAL		59,61,458	8,79,828	68,41,286	11,71,676	10,83,044	22,54,720	10,88.962	18,28,165	29,17,127	9,27,978	32,03,892	41.31,870

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1904—*continued.*

Railways.)

No. of Items.	N.-W. Frontier Province.			Madras.			Bombay.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹
1	...	...	...	...	...	...	...	...	...	1,03,988	...	1,03,988
2	...	...	...	92,910	...	92,910	57,198	...	57,198	6,70,687	1,16,801	7,87,488
3	...	...	...	8,197	...	8,197	3,960	...	3,960	12,157	...	12,157
4	...	...	...	82,503	...	82,503	45,417	...	45,417	6,02,916	83,252	6,86,168
5	...	...	...	9,331	...	9,331	3,570	...	3,570	63,900	11,836	75,735
6	...	...	...	16,223	...	16,223	13,244	...	13,244	1,53,703	51,799	2,05,502
7	...	...	...	...	...	...	1,865	...	1,865	7,085	...	7,085
8	...	...	...	...	...	...	1,107	...	1,107	1,992	...	1,992
9	...	...	...	2,09,164	...	2,09,164	1,26,361	...	1,26,361	16,16,428	2,63,688	18,80,116
10	...	...	...	1,18,048	...	1,18,048	37,945	62,605	1,00,550	5,38,592	3,40,820	8,79,412
11	...	...	...	527	...	527	6,965	9,584	16,549	8,235	9,584	17,819
12	...	...	...	55,413	...	55,413	15,399	30,176	45,575	3,08,579	1,71,909	4,80,488
13	...	...	...	11,267	...	11,267	7,954	6,613	14,567	59,901	36,147	96,048
14	...	...	...	7,632	...	7,632	5,051	10,792	15,843	61,876	50,088	1,11,964
15	...	...	...	...	...	...	540	...	540	5,548	...	5,548
16	...	...	...	...	...	...	358	...	358	1,078	718	1,796
17	...	...	...	1,92,887	...	1,92,887	74,212	1,10,770	1,93,982	9,83,800	6,09,266	15,93,675
18	...	...	...	4,02,051	...	4,02,051	2,00,573	1,19,770	3,20,343	26,00,237	8,72,954	34,73,191
19	...	24,645	24,645	3,95,542	...	3,95,542	2,20,570	3,55,879	5,76,449	30,25,988	16,61,557	46,87,545
20	...	3,998	3,998	4,71,280	...	4,71,280	1,92,727	2,29,927	4,22,654	18,20,518	6,21,207	24,41,725
21	...	4,160	4,160	36,437	...	36,437	49,864	61,000	1,10,864	5,56,071	4,70,037	10,26,108
22	...	4,082	4,082	1,54,264	...	1,54,264	19,896	44,338	61,234	3,63,093	3,03,263	6,66,356
23	...	7,978	7,978	2,30,985	...	2,30,985	81,904	1,18,451	2,00,355	14,40,216	6,17,617	20,57,833
24	...	1,231	1,231	50,950	...	50,950	20,722	506	21,228	1,00,632	70,029	1,70,661
25	...	1,309	1,309	51,878	...	51,878	24,799	29,125	53,924	2,88,951	1,37,691	4,26,642
26	...	5,967	5,967	2,46,812	...	2,46,812	1,05,160	1,57,232	2,62,392	12,86,539	7,32,237	20,18,776
27	...	2,929	2,929	48,687	...	48,687	40,871	67,159	1,08,030	4,31,855	2,44,584	6,76,439
28	...	...	...	...	...	...	5,503	...	5,503	2,66,291	13,821	2,80,112
29	...	...	...	...	...	...	2,037	...	2,037	9,512	1,910	11,422
30	...	56,299	56,299	16,86,835	...	16,86,835	7,64,053	10,63,617	18,27,670	95,89,666	48,73,953	1,44,63,619
31	...	...	...	36,473	...	36,473	39,838	...	39,838	3,07,619	39,285	3,46,904
32	...	...	...	44,003	...	44,003	33,327	...	33,327	2,63,919	36,943	3,00,862
33	...	...	...	31,655	...	31,655	34,197	...	34,197	3,19,107	41,661	3,60,768
34	...	...	...	3,029	...	3,029	3,960	...	3,960	37,374	2,399	39,773
35	...	...	...	2,957	...	2,957	2,108	...	2,108	33,036	5,587	38,623
36	...	...	...	...	...	...	6,998	...	6,998	17,514	...	17,514
37	...	...	...	...	...	...	3,006	...	3,006	5,811	...	5,811
38	...	...	...	1,18,117	...	1,18,117	1,23,434	...	1,23,434	9,84,380	1,25,875	11,10,255
39	...	...	...	...	...	...	...	...	...	47,715	...	47,715
40	...	...	...	...	...	...	...	...	...	7,694	1,240	8,934
41	...	28,123	28,123	...	...	...	11,153	67,540	78,693	11,153	23,55,362	23,66,515
42	...	2,684	2,684	...	...	...	...	...	...	...	1,62,899	1,62,899
43	...	...	...	...	4,33,287	4,33,287	31,422	17,298	48,720	92,197	5,16,839	6,09,036
44	...	...	...	...	...	...	...	...	...	828	15,041	15,869
45	...	...	...	...	...	...	...	...	...	2,15,782	...	2,15,782
46	...	...	...	...	...	...	...	...	...	34,295	...	34,295
47	...	87,106	87,106	22,07,003	4,33,287	26,40,290	11,30,635	12,68,225	23,98,860	1,35,83,947	89,24,163	2,25,08,110
48	2,98,782	9,663	3,08,445	6,010	16,72,043	16,78,053	2,36,037	1,70,047	4,06,084	10,03,730	21,36,629	32,30,363
49	2,98,782	96,769	3,95,551	22,13,013	21,06,230	43,19,243	13,66,672	14,38,272	28,04,944	1,46,77,000	1,10,60,792	2,57,38,478
50	...	...	...	17,33,050	—19,006	17,14,044	1,79,811	2,43,555	4,23,366	35,62,006	6,49,141	42,11,147
	2,98,782	96,769	3,95,551	4,70,063	21,25,236	26,05,199	11,86,851	11,94,717	23,81,578	(a) 1,11,15,680	1,04,11,651	2,15,27,331

... N.—Ry. and Irrn. Capl. not charged to Revenue.

(*a*) Includes Rs. 2,829 on account of Irrigation in Coorg.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	No. of Items.	Reference to Detailed Account. (*See* also page 234.)	INDIA						
			Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Baluchistan.
		Page.	₹	₹	₹	₹	₹	₹	₹
WORKS AND REPAIRS.									
FAMINE RELIEF AND INSURANCE { Original Works	1	126	...	...	...	...	...	8,336	...
FAMINE RELIEF AND INSURANCE { Repairs	2	126	...	...	...	...	...	...	...
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital { Original Works	3	159 to 161	...	...	...	...	...	38,772	34,125
Minor Works and Navigation, Revenue { Original Works	4	159 to 161	...	...	...	...	...	3,842	...
Minor Works and Navigation, Revenue { Repairs	5	159 to 161	...	...	...	...	...	23,241	13,187
Minor Works and Navigation and Agricultural { Original Works	6	159 to 161	...	...	10,804	...	...	374	26,173
Minor Works and Navigation and Agricultural { Repairs	7	159 to 161	...	...	1,756	...	...	...	...
OTHER PUBLIC WORKS.									
Imperial { Original Works	8	173	77,74,367	74,741	1,66,097	17,890	1,33,490	1,24,861	1,70,218
Imperial { Repairs	9	174	32,84,996	1,51,547	1,21,027	12,318	39,484	1,15,420	1,76,209
Provincial { Original Works	10	176	...	...	...	...	...	...	...
Provincial { Repairs	11	176	...	...	...	...	...	...	...
Incorporated Local { Original Works	12	176	...	...	13,477	...	...	9,299	...
Incorporated Local { Repairs	13	176	...	...	13,139	...	...	19,501	...
Special Defence Works { Original Works	14		3,18,739	...	...	...	...	...	...
Special Defence Works { Armaments	15		30,133	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses { Original Works	16	148	...	...	...	...	...	...	...
Major Works—Working Expenses { Repairs	17	149	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works { Original Works	18	230—234	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	19		1,14,08,235	2,26,288	3,26,300	30,208	1,72,974	3,43,646	4,19,912
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	126	...	...	...	...	...	92,296	...
IRRIGATION.									
(*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital Establishment	21	159 to 161	...	...	...	...	...	12,200	1,693
Minor Works and Navigation, Revenue Establishment	22	159 to 161	...	...	...	...	...	10,699	6,126
Minor Works and Navigation and Agricultural Establishment	23	159 to 161	...	...	2,829	...	...	131	2,885
OTHER PUBLIC WORKS.									
Imperial Establishment	24	173 & 174	26,41,237*	1,08,777	44,068	6,948	8,853	77,100	76,659
Provincial ditto	25	176	...	...	...	...	...	...	...
Incorporated Local Establishment	26	176	...	...	5,828	...	...	2,649	...
Special Defence Works	27	176	38,345	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses, Establishment	28	148 & 149	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto	29	232 to 234	...	...	...	...	...	...	...
TOTAL ESTABLISHMENT	30		26,79,582	1,08,777	52,725	6,948	8,853	1,95,075	87,363
Deduct—Charges for Roorkee Workshops	31		...	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT	32		26,79,582	1,08,777	52,725	6,948	8,853	1,95,075	87,363
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	33		23·49	48·07	16·16	23·00	5·12	56·77	20·81

* Includes ₹33,098 on account of the Establishment of the architect to the Government of India.

(*a*) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1904.

Railways.)

No. of Items.	GENERAL. TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	8,336	3,80,620	...	...	...	2,59,371	96,028	...	6,458	1,28,868	1,26,771	10,06,452
2	...	...	...	...	...	...	...	...	...	..	...	...
3	72,897	...	...	—1,519	...	4,75,111	1,72,555	—86,582	17,561	3,28,198	6,46,487	16,24,708
4	3,842	...	...	4,856	...	5,930	27,409	2,809	19,611	38,425	33,825	1,36,707
5	36,428	...	...	1,75,031	...	2,15,315	88,134	22,159	18,220	2,74,968	2,09,691	10,39,946
6	37,351	2,22,644	...	5,42,857	...	84,682	6,758	3,35,550	6,128	6,90,126	5,67,246	24,93,342
7	1,756	...	...	4,38,750	...	5,08,669	30,537	3,19,549	...	17,71,451	10,39,556	41,10,268
8	84,61,664	74,262	1,96,825	2,12,815	35,513	9,79,937	3,85,422	8,90,598	14,02,885	47,256	5,35,277	1,32,22,454
9	39,01,001	8,016	2,58,221	2,69,605	64,984	3,23,401	80,184	2,14,873	3,89,295	69,289	1,66,954	57,45,823
10	...	12,42,235	...	49,07,058	12,67,283	49,02,783	24,63,865	22,86,840	...	20,11,425	26,19,503	2,17,00,992
11	...	9,09,192	...	24,66,719	6,63,585	16,43,832	15,01,071	12,48,201	...	6,64,917	12,35,889	1,03,38,406
12	22,776	9,515	74,321	2,32,789	1,89,012	...	10,08,471	95,982	..	—1,638	3,84,684	20,15,912
13	32,640	...	1,38,221	2,78,493	3,48,265	...	10,05,796	259	...	35,390	6,17,456	24,56,520
14	3,18,739	...	...	...	...	...	...	...	...	...	...	3,18,739
15	30,133	...	...	...	...	...	..	...	...	...	...	30,133
16	...	...	...	...	...	55,824	2,70,249	4,68,140	851	1,22,781	24,093	9,41,938
17	...	..	...	67,848	...	3,11,190	13,82,436	24,46,803	19,458	7,62,316	5,65,082	55,55,133
18	...	..	...	11,74,646	...	...	12,86,792	20,62,628	...	9,05,889	7,10,671	61,40,626
19	1,29,27,563	28,46,484	6,67,588	1,07,69,948	25,73,642	97,66,045	98,05,707	1,03,07,809	18,80,467	78,49,661	94,83,185	7,88,78,099
20	(b) 92,296	1,34,569	...	...	...	64,885	42,249	...	1,389	4,25,711	1,75,828	9,36,927
21	13,893	...	...	—350	...	87,621	37,368	—79,410	3,948	61,299	87,310	2,11,679
22	16,825	...	...	37,921	...	60,546	85,595	31,445	12,500	80,185	98,363	4,23,380
23	5,845	47,665	..	2,90,890	...	2,63,450	13,640	4,15,490	2,500	7,95,369	4,10,763	22,45,612
24	29,63,642	7,540	1,57,833	1,10,738	22,147	2,36,999	1,01,360	1,74,685	2,98,782	24,053	99,879	41,97,658
25	...	5,76,901	...	13,55,652	4,89,718	9,34,677	5,94,602	7,51,896	...	4,49,450	9,70,878	61,23,774
26	8,477	...	45,371	1,13,833	68,432	...	3,93,000	1,397	...	6,460	1,16,104	7,53,074
27	38,345	...	...	...	...	...	...	...	...	...	...	38,345
28	...	...	...	23,217	..	6,06,542	13,62,979	23,98,121	76,432	6,29,815	2,32,490	53,29,596
29	...	...	...	2,19,886	...	...	2,86,334	4,38,246	...	1,32,857	1,89,963	12,67,286
30	31,39,323	7,66,675	2,03,204	21,51,787	5,80,297	22,54,720	29,17,127	41,31,870	3,95,551	26,05,199	23,81,578	2,15,27,331
31	...	...	...	...	...	...	34,295	...	...	...	...	34,295
32	31,39,323	7,66,675	2,03,204	21,51,787	5,80,297	22,54,720	28,82,832	41,31,870	3,95,551	26,05,199	23,81,578	2,14,93,036
33	24·28	26·93	30·44	19·98	22·56	23·08	29·39	40·85	21·03	33·89	25·11	27·25

(b) Does not include ₹47,733 on account of Irrigation Commission.

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the Year ended (Excluding

PARTICULARS.	No. of Items.	India, General.										Central Provinces.			Berar.	Burma.			Assam.	
		Other Public Works.				Baluchistan.			Rajputana.											
		Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.
NEW SUPPLIES.		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Scientific instruments and drawing materials	1	10,776	38	...	...	...	...	...	750	....	750	4,935	12,077	17,012	241	18,901	7,531	26,432	2,879	11,044
Plant and machinery	2	35,953	4,067	...	...	...	...	...	737	...	737	4,700	2,152	6,852	5,878	180,795	3,096	1,83,891	12,783	12,778
Tools	3	25,940	277	3,116	...	...	...	...	286	...	286	7,342	598	7,940	251	42,839	12,959	55,798	17,735	13,257
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	452,822	...	4,52,822	..	451
Camp equipage	5	693	...	...	...	...	...	...	108	...	108	753	3,911	4,664	6	3,426	1,782	5,208	...	1,447
Live-stock	6	20	...	...	...	...	...	...	35	...	35	...	...	...	433	22,162	...	22,162	1,002	...
Office, etc, furniture	7	15,010	204	1,871	...	...	...	...	26	...	26	564	1,791	2,355	195	34,547	2,655	37,202	135	2,422
Miscellaneous	8	...	...	...	...	...	1,457	1,457	...	5,539	5,539	...	1,292	1,292	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	88,392	4,586	4,987	..	...	1,457	1,457	1,942	5,539	7,481	18,294	21,821	40,115	7,004	7,55,492	28,023	7,83,515	34,534	41,399
Repairs and carriage	10	41,215	2,367	1,458	...	...	...	...	1,980	...	1,980	11,693	5,624	17,317	2,009	84,959	6,287	91,246	7,901	20,157
TOTAL	11	1,29,607	6,953	6,445	...	...	1,457	1,457	3,922	5,539	9,461	29,987	27,445	57,432	9,013	8,40,451	34,310	8,74,761	42,435	61,556
Add—Charges by other Branches and Departments	12	5,710	...	4	453	4,783	...	4,783	...	....	...	...	...	...	3,238	...	53,980	53,980	...	8,725
TOTAL	13	1,35,317	6,953	6,449	453	4,783	1,457	6,240	3,922	5,539	9,461	29,987	27,445	57,432	12,251	8,40,451	88,290	9,28,741	42,435	70,281
Deduct—Charges to other Branches and Departments	14	33,235	239	3	...	...	...	...	394	...	394	104	...	104	1,003	1,65,249	256	1,65,505	388	2,286
GRAND TOTAL	15	1,02,082	6,714	6,446	453	4,783	1,457	6,240	3,528	5,539	9,067	29,883	27,445	57,328	11,248	6,75,202	88,034	7,63,236	42,047	67,995
DISTRIBUTION OF THE FOREGOING—																				
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	6,308	6,308	...	24,339	24,339	...	...	...	...	...	...
IRRIGATION—(*Imperial, Provincial, and Local*) Minor Works and Navigation, Capital	17	...	...	...	...	...	1,129	1,129	...	...	...	...	...	...	...	...	—23	—23	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	191	191	...	—769	—769	...	...	...	...	...	3,264	3,264	...	...
Minor Irrigation and Agricultural Works	19	...	...	185	...	...	137	137	...	...	...	...	3,106	3,106	...	...	50,739	50,739	...	...
OTHER PUBLIC WORKS— Imperial	20	98,601	6,714	5,881	453	4,783	...	4,783	3,131	...	3,131	492	...	492	7,388	6,908	...	6,908	1,444	20,894
Provincial	21	...	...	...	...	...	...	...	...	...	...	29,391	...	29,391	...	6,60,040	...	6,60,040	37,313	47,101
Incorporated Local	22	...	...	380	...	...	...	...	397	...	397	...	...	...	3,860	8,254	...	8,254	3,290	...
Special Defence Works	23	3,481																		
IRRIGATION—(*Imperial and Provincial.*) Major Works, Working Expenses	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	962	962	..	...
Capital Outlay on Irrigation Works	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,092	33,092	...	...
TOTAL AS ABOVE	26	1,02,082	6,714	6,446	453	4,783	1,457	6,240	3,528	5,539	9,067	29,883	27,445	57,328	11,248	6,75,202	88,034	7,63,236	4 ,047	67,995

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1904.

Railways.)

No. of Items.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	11,044	840	5,122	5,962	12,281	...	12,281	...	...	...	—12,659	...	—12,659	—5,296	34,636	29,340	44,730	59,366	1,04,096
2	...	12,778	19,090	4,882	23,972	19,914	...	19,914	...	...	...	27,223	6,585	33,808	18,308	18,727	37,035	3,42,226	35,442	3,77,668
3	..	13,257	31,302	14,146	45,448	8,252	...	8,252	...	...	...	58	...	58	7,401	6,117	13,518	1,58,056	33,820	1,91,876
4	23,729	24,180	...	7,313	7,313	...	50	50	...	...	...	2,597	20,116	22,713	12	1,489	1,501	4,55,882	52,697	5,08,579
5	...	1,447	839	11,007	11,846	146	...	146	...	...	...	—969	...	—969	386	5,104	5,490	6,835	21,804	28,639
6	...	...	440	2,955	3,395	400	...	400	...	...	...	...	...	...	216	906	1,122	24,708	3,861	28,569
7	...	2,422	2,388	4,789	7,177	6,026	...	6,026	...	...	...	3,329	...	3,329	4,191	9,029	13,220	70,908	18,264	89,172
8	13,778	13,778	...	...	...	...	73,656	73,656	...	5,881	5,881	...	1,00,894	1,00,894	...	...	...	...	2,02,497	2,02,497
9	37,507	78,906	54,899	50,214	1,05,113	47,019	73,706	1,20,725	...	5,881	5,881	19,579	1,27,595	1,47,174	25,218	76,008	1,01,226	11,03,345	4,27,751	15,31,096
10	94,159	1,14,316	7,300	16,838	24,138	12,872	55,121	67,993	...	657	657	44,561	1,30,168	1,74,729	20,698	25,544	46,242	2,59,170	3,34,398	5,93,568
11	1,31,666	1,93,222	62,199	67,052	1,29,251	59,891	1,28,827	1,88,718	...	6,538	6,538	64,140	2,57,763	3,21,903	45,916	1,01,552	1,47,468	13,62,515	7,62,149	21,24,664
12	...	8,725	...	...	...	428	...	428	26,340	...	26,340	160	...	160	8,636	1,475	10,111	58,477	55,455	1,13,932
13	1,31,666	2,01,947	62,199	67,052	1,29,251	60,319	1,28,827	1,89,146	26,340	6,538	32,878	64,300	2,57,763	3,22,063	54,552	1,03,027	1,57,579	14,20,992	8,17,604	22,38,596
14	22	2,308	27	1,565	1,592	—510	8,942	8,432	...	...	...	34,705	...	34,705	3,736	7,427	11,163	2,40,859	18,212	2,59,071
15	1,31,644	1,99,639	62,172	65,487	1,27,659	60,829	1,19,885	1,80,714	26,340	6,538	32,878	29,595	2,57,763	2,87,358	50,816	95,600	1,46,416	11,80,133	7,99,392	19,79,525
16	12,710	12,710	...	8,263	8,263	...	...	...	...	90	90	...	84,872	84,872	...	42,954	42,954	...	1,79,536	1,79,536
17	18,528	18,528	...	2,436	2,436	...	—28,772	—28,772	...	446	446	...	5,081	5,081	...	4,550	4,550	...	3,375	3,375
18	48,737	48,737	...	5,062	5,062	...	—57	—57	...	5,143	5,143	...	1,569	1,569	...	5,054	5,054	...	68,194	68,194
19	14,426	14,426	...	1,493	1,493	...	44,528	44,528	...	...	...	...	34,061	34,061	...	22,152	22,152	185	1,70,642	1,70,827
20	...	20,894	6,592	...	6,592	10,450	...	10,450	26,340	...	26,340	1,527	...	1,527	6,176	...	6,176	2,07,774	...	2,07,774
21	...	47,101	26,580	...	26,580	50,318	...	50,318	...	...	...	27,077	...	27,077	33,250	...	33,250	9,11,070	...	9,11,070
22	...	...	29,000	...	29,000	61	...	61	...	...	...	991	...	991	11,390	...	11,390	57,623	...	57,623
23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,481	...	3,481
24	37,243	37,243	...	28,113	28,113	...	66,820	66,820	...	859	859	...	1,28,114	1,28,114	...	16,488	16,488	...	2,78,599	2,78,599
25	...	...	...	20,120	20,120	...	37,366	37,366	...	...	...	...	4,066	4,066	...	4,402	4,402	...	99,046	99,046
26	1,31,644	1,99,639	62,172	65,487	1,27,659	60,829	1,19,885	1,80,714	26,340	6,538	32,878	29,595	2,57,763	2,87,358	50,816	95,600	1,46,416	11,80,133	7,99,392	19,79,525

N.—Ry and Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymensingh-Jamalpur.	Brahmaputra-Sultanpur.	Bengal-Nagpur.	STATE Burma.
DURING THE YEAR 1903-1904.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	331	3,667	1,467	...	...
England	...	...	...	...	...	...	...
Debentures:							
England	...	...	...	...	...	...	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	...	...	331	3,667	1,467	...	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	925	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	331	3,667	1,467	—925	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	—81,720	—1,544	—510	2,444	964	634,399	113,526
England	83,629	3,244	...	...	...	571,782	85,191
C. TOTAL	1,909	1,700	—510	2,444	964	1,206,181	198,717
Repayments:							
India	...	...	...	...	...	...	...
England	1,909	133	...	...	...	449	328
D. TOTAL	1,909	133	...	...	...	449	328
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	1,567	—510	2,444	964	1,205,732	198,389
A. + D. TOTAL RECEIPTS	1,909	133	331	3,667	1,467	449	328
B. + C. TOTAL PAYMENTS	1,909	1,700	—510	2,444	964	1,207,106	198,717
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	1,567	...	...	...	593,903	...
TO 31ST MARCH 1904.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,732	147,980	186,702	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	*1,355,900*	...	...	...	...	*4,505,000*	...
Cash received ‖	1,353,650	...	...	...	...	4,496,328	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	*1,250,000*
Cash received	...	...	...	...	...	...	1,199,819
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,869,035	500,000	399,732	147,980	186,702	7,513,928	3,199,819
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	18,414	...	...	...	5,008,449	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	2,869,035	1,018,414	399,732	147,980	186,702	15,282,377	3,199,819
Net Payments:							
India	1,485,322	403,274	451,935	147,372	184,351	9,765,892	2,093,421
England	1,383,713	615,140	...	...	...	5,926,672	1,308,013
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,869,035	1,018,414	451,935	147,372	184,351	15,692,564	3,401,434
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	608	2,351	...	..
At Debit	...	...	52,203	...	...	410,187	201,615

* Excluding East Indian Railway Company, South Indian

† Although for convenience classed among the State Railways

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum

‖ Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1903-1904; the RECEIPTS and March 1904; and the BALANCES at that date.

Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti Valley.	Ahmedabad Dholka Railway.	Total.	Guaranteed. Bombay, Baroda and Central India.	Guaranteed. Madras.	Guaranteed. Total.	Grand Total.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	667	...	333	1,540	5,400	13,405	...	...	...	13,405
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...		...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	667	...	333	1,540	5,400	13,405	...	...	...	13,405
...	...	...	...	...	...	...	925	78,275	800	79,075	80,000
...	...	667	...	333	1,540	5,400	12,480	*—78,275*	*—800*	*—79,075*	*—66,595*
221,954	4,672	944	*—33,068*	333	5,115	5,266	872,775	297,685	417,527	715,212	1,587,987
5,029	19,792	...	69,046	...	...	...	837,713	232,562	205,941	438,503	1,270,216
226,983	24,464	944	35,978	333	5,115	5,266	1,710,488	530,247	623,468	1,153,715	2,864,203
...	...	...	...	...	...	...	...	384,635	617,919	1,002,554	1,002,554
86	38	...	2,739	...	...	...	5,682	668	009	1,277	6,959
86	38	...	2,739	...	...	...	5,682	385,303	618,528	1,003,831	1,009,513
226,897	24,426	944	33,239	333	5,115	5,266	1,704,806	144,944	4,940	149,884	1,854,690
86	38	667	2,739	333	1,540	5,400	19,087	385,303	618,528	1,003,831	1,022,918
226,983	24,464	944	35,978	333	5,115	5,266	1,711,413	608,522	624,268	1,232,790	2,944,203
...	...	...	...	...	...	...	...	...	...	...	...
20	24,426	...	...	...	...	...	619,916	...	...	...	619,916
...	...	175,536	8,460	122,800	790,673	58,800	1,890,683	21,672	...	21,672	1,912,355
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,000*	...	*1,193,100*	...	...	...	*10,855,100*	*2,927,400*	*1,562,900*	*4,490,300*	*15,345,400*
3,651,994	§160,837	...	1,192,350		...	...	10,855,159	2,926,125	1,561,618	4,487,743	15,342,902
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	2,399,819	...	...	...	2,399,819
...	...	...	34	...	...	...	34	...	...	...	34
—5,977	...	...	54,923	...	...	...	81,931	28,766	7,274	36,040	117,971
6,646,017	360,837	175,536	5,947,307	122,800	790,673	58,800	28,919,166	10,505,191	11,826,522	22,331,713	51,250,879
1,345,000	...	...	2,129,900	...	...	...	6,734,900	...	...	...	6,734,900
486,188	301,354	...	...	...	...	...	5,814,405	...	...	...	5,814,405
8,477,205	662,191	175,536	8,077,207	122,800	790,673	58,800	41,468,471	10,505,191	11,826,522	22,331,713	63,800,184
5,370,777	209,891	175,674	5,794,570	122,782	790,589	57,514	27,053,364	1,976,697	4,014,146	5,990,843	33,044,207
3,198,261	452,300	...	2,224,750	...	...	...	15,108,849	8,976,261	8,276,360	17,252,621	32,361,470
8,569,038	662,191	175,674	8,019,320	122,782	790,589	57,514	42,162,213	10,952,958	12,290,506	23,243,464	65,405,677
...	...	...	57,887	18	84	1,286	62,234	...	...	...	62,234
91,833	...	138	...	...	...	...	755,976	447,767	463,984	911,751	1,667,727

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line is the property of the Bengal Central Railway Company.
Railways, the portion of the Line from Bhojupur to Kathgodam is the property of the Company.
was paid into the Calcutta Treasury, and at the Contract Rate is equivalent to a Sterling payment of £160,837.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, respectively.

N.—Ry. and Irrn. Capital not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Exchange Compensation Allowance.

Expenditure £338,702.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	249	...	338,702

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1904.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
													Imperial.	Provincial.	Local
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Direct Demands on the Revenues:															
Land Revenue	3,506	17,804	7,329	39,362	12,519	46,666	51,256	33,778	10,064	58,506	34,306	3,15,096	25,843	2,88,023	1,230
Opium	...	...	...	...	...	16,079	...	...	...	...	...	16,079	16,079	...	...
Salt	7,068	...	...	...	...	823	...	...	...	8,573	7,709	24,173	22,030	2,143	...
Stamps	...	...	...	...	...	1,067	...	...	....	...	...	1,067	267	800	...
Excise	263	...	...	1,371	...	466	...	...	...	5,715	810	8,625	6,304	2,321	...
Customs	...	...	...	2,115	...	10,443	...	...	...	2,627	11,497	26,682	11,497	15,185	...
Assessed Taxes	...	...	...	17	...	750	...	...	...	...	...	767	383	384	..
Forest	6,547	6,571	2,074	21,494	4,435	7,055	8,836	5,464	703	12,056	12,370	87,666	48,496	39,170	...
TOTAL	17,384	24,375	9,403	64,359	16,954	83,350	60,152	39,242	10,767	87,477	66,692	4,80,155	1,30,899	3,48,026	1,230
Post Office	16,389	...	...	...	...	...	...	...	...	...	...	16,389	16,389	...	...
Telegraph	53,527	...	...	...	...	...	...	...	...	...	...	53,527	53,527	...	...
Mint	5,777	...	...	...	...	...	...	...	...	...	5,782	11,559	11,559	...	...
Salaries and Expenses of Civil Departments:															
General Administration	61,576	16,298	3,834	26,658	8,808	35,177	35,519	22,108	6,242	17,184	23,456	2,56,860	89,304	1,67,556	...
Law and Justice—Courts of Law	8,074	19,323	3,478	49,396	11,654	1,04,665	98,019	61,007	10,327	48,010	67,729	4,81,682	21,879	4,59,803	...
Law and Justice—Jails	7,885	1,852	39	1,996	...	7,816	6,693	3,412	...	3,801	3,719	37,213	7,924	29,289	...
Police	5,329	11,182	3,297	49,897	9,090	36,669	33,545	24,882	5,205	28,915	35,634	2,43,645	13,831	2,29,100	714
Marine	34,293	...	..	4,225	...	8,252	...	...	...	225	945	47,940	34,293	13,647	...
Education	2,526	3,207	...	3,629	1,259	19,149	12,450	6,258	143	14,551	14,245	77,417	2,669	74,748	...
Ecclesiastical	3,755	2,636	250	3,309	508	7,484	10,768	9,418	1,657	11,524	12,555	63,864	63,864	...	...
Medical	6,022	7,806	2,194	11,127	3,771	34,540	27,544	20,080	2,059	25,616	28,442	1,69,201	10,275	1,58,814	112
Political	76,055	1,600	...	6,521	3,476	750	375	9,060	13,603	2,509	26,345	1,40,294	1,13,589	26,705	.
Scientific and other Minor Departments	53,045	1,194	...	2,608	660	8,421	3,803	3,682		5,653	3,089	82,155	63,431	17,916	808
TOTAL	2,58,560	65,098	13,092	1,59,366	39,226	2,62,923	2,28,716	1,59,907	39,236	1,57,988	2,16,159	16,00,271	4,21,059	11,77,578	1,634

Miscellaneous Civil Charges:																
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Stationery and Printing	1,643	264	...	450	178	1,041	1,095	...	...	1,368	645	6,684	1,643	5,041	...	
Miscellaneous	...	...	...	1,050	...	469	...	68	...	225	...	1,812	...	1,812	...	
TOTAL	1,643	264	...	1,500	178	1,510	1,095	68	..	1,593	645	8,496	1,643	6,853	...	
Famine Relief and Insurance:																
Famine Relief	...	99	...	...	...	...	...	...	...	...	...	99	99	...	...	
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	—12	938	926	926	...	...	
Construction of Protective Irrigation Works	3,160	587	...	...	...	1,097	489	...	...	3,091	1,275	9,699	9,699	...	...	
TOTAL	3,160	686	...	...	...	1,097	489	...	...	3,079	2,213	10,724	10,724	...	...	
Railway Revenue Account:																
State Railways: Working Expenses	1,13,442	26,453	...	20,673	11,190	41,119	18,971	44,595	...	22,337	70,571	3,69,351	3,69,351	...	...	
Guaranteed Railways:																
Surplus Profits, Land and Supervision	...	...	...	1,999	...	6,272	3,959	...	...	3,855	6,438	22,523	22,523	...	...	
Miscellaneous Railway Expenditure	...	125	...	5	...	2,139	656	210	...	239	1,465	4,839	4,834	5	...	
TOTAL	1,13,442	26,578	...	22,677	11,190	49,530	23,586	44,805	...	26,431	78,474	3,96,713	3,96,708	5	...	
Irrigation:																
Major Works: Working Expenses	...	...	...	190	...	5,779	8,419	22,253	1,412	...	3,159	41,212	27,222	13,990	...	
Minor Works and Navigation	...	...	...	3,806	...	5,240	1,657	2,139	...	312	7,158	20,312	9,297	11,008	7	
TOTAL	...	...	...	3,996	...	11,019	10,076	24,392	1,412	312	10,317	61,524	36,519	24,998	7	
Other Public Works:																
Military Works	80,959	...	...	1,325	...	...	82	...	...	...	...	82,366	82,366	...	...	
Civil Works	3,693	6,513	2,866	17,956	4,385	11,369	19,663	15,624	...	31,360	13,185	1,26,014	9,096	1,09,985	7,533	
TOTAL	84,652	6,513	2,866	19,281	4,385	11,369	19,745	15,624	...	31,360	13,185	2,08,980	91,462	1,09,985	7,533	
Army Services:																
Army—Effective	(a)12,81,305	...	...	...	...	...	...	...	...	4,35,529	4,71,397	21,88,231	21,88,231	...	...	
TOTAL CHARGED AGAINST REVENUE . . R	18,35,839	1,23,514	25,361	2,71,179	71,933	4,20,798	3,43,859	2,84,038	51,415	7,43,769	8,64,864	50,36,569	33,58,720	16,67,445	10,404	
Railway and Irrigation Capital not charged to Revenue:																
State Railways: Construction	5,962	...	...	...	6,349	6,234	7,188	3,713	...	1,244	...	30,690	30,690	...	...	
Irrigation Works: Construction	...	...	1,012	2,631	...	...	6,555	3,078	...	...	...	13,276	13,276	...	...	
TOTAL NOT CHARGED TO REVENUE . . . . R	5,962	...	1,012	2,631	6,349	6,234	13,743	6,791	...	1,244	...	43,966	43,966	...	...	
GRAND TOTAL . R	18,41,801	1,23,514	26,373	2,73,810	78,282	4,27,032	3,57,602	2,90,829	51,415	7,45,013	8,64,864	50,80,535	34,02,686	16,67,445	10,404	
Total Converted into £ at R15 = £1. £											...	338,702	226,846	111,163	693	

(a) Bengal Command . . R 6,09,170
Punjab do. . . 6,72,135
R12,81,305

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1903-1904.

Sections O to V.—Debt, Deposits, and Advances.

Receipts £137,688,268. Disbursements £133,870,797.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
O. Permanent Debt	83	Statement of Permanent Debt	253	2,833,333	836,925	+1,996,408
,,	83A	Temporary Debt	254	2,333,333	3,500,000	−1,166,667
P. Unfunded Debt.	84	Special Loans	254	...	58	+770,221
,,	85	Treasury Notes	254	...	...	
,,	86	Deposits of Service Funds	255	96,555	83,739	
,,	87	Savings Bank Deposits	256	3,643,472	2,886,009	
Q. Deposits and Advances.	74	Provincial Balances	219	1,381,770	186,511	+1,973,191
,,	App. A	Appropriation for Reduction or Avoidance of Debt	...	644,278	...	
,,	88	Excluded Local Funds	256	756,891	719,941	
,,	89	Railway Funds	257	64,215	66,548	
,,	90	Deposits of Sinking Funds	257	9,884	...	
,,	...	Gold Reserve Fund	...	5,193,764	5,027,634	
,,	92	Departmental and Judicial Deposits	262	17,457,532	17,406,651	
,,	For these Accounts, *vide* Appendix A.	Advances		8,663,070	8,864,521	
,,		Suspense Accounts		207,422	130,367	
,,		Exchange on Remittance Account		15,235	...	
,,		Miscellaneous		14,162	33,459	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	274	387,235	500,084	−112,849
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	284	988,400	516,676	+471,724
S. Capital Account of Local Boards.	94	Receipts and Payments	285	...	...	...
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		21,415,931	21,419,658	+1,214,730
,,		Other Local Remittances		365,450	...	
,,		Other Departmental Accounts		231,936	239,263	
,,		Remittances between Civil Treasuries and Departments		18,267,359	18,218,587	
,,	95	Remittance Account between England and India	286	13,206,935	12,395,373	
U. Secretary of State's Bills.	96	Bills drawn and discharged	288	21,659,303	21,674,459	
V. Cash Balance	97	Opening and Closing Balances	289	17,850,203	19,164,334	
		TOTAL		137,688,268	133,870,797	

(a) Net figure carried to Account No. 1 B is 2,146,825. The difference of 150,417 is made up of 128,032 and 22,385, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 253.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1904, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1903.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1904.
	₹	₹	₹	₹	₹	₹	₹
IN INDIA.							
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 „ Gwalior Loan of 1887	2,54,00,000	...	...	2,54,00,000	12,00,000	...	2,42,00,000
3½ „ Loan of 1842-43	23,62,25,100	...	37,500	23,62,62,600	...	9,00,500	23,53,62,100
3½ „ „ 1854-55	32,18,99,500	...	9,75,200	32,28,74,700	...	15,94,400	32,12,80,300
3½ „ „ 1st May 1865	34,94,65,300	...	35,12,400	35,29,77,700	...	6,86,300	35,22,91,400
3½ „ „ 1879	4,51,16,600	...	42,300	4,51,58,900	...	11,99,900	4,39,59,000
3½ „ „ 1900-1901	5,38,12,200	2,00,00,000	...	7,38,12,200	...	1,82,300	7,36,29,900
3 „ „ 1896-97	11,07,08,300	...	2,000	11,07,10,300	...	...	11,07,10,300
TOTAL IMPERIAL DEBT in INDIA bearing Interest ₹	1,17,23,27,000	2,00,00,000	45,69,400	1,19,68,96,400	12,00,000	45,63,400	1,19,11,33,000
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870	13,900	...	...	13,900	...	...	13,900
4½ „ „ „ 1878	2,200	...	...	2,200	...	...	2,200
Transfer Loan of 1879, 4½ per cent. portion	61,000	...	...	61,000	7,500	...	53,500
4 per cent. Loan of 1832-33	1,95,840	...	...	1,95,840	...	...	1,95,840
4 „ „ 1835-36	1,57,400	...	...	1,57,400	2,500	2,000	1,52,900
4 „ „ 1842-43	7,12,200	...	...	7,12,200	4,700	...	7,07,500
4 „ „ 1854-55	5,13,600	...	...	5,13,600	14,500	...	4,99,100
4 „ Transfer Loan of 22nd April 1854	14,217	...	...	14,217	...	...	14,217
4 „ „ „ 1st May 1865	3,93,663	...	...	3,93,663	23,100	2,000	3,68,563
Reduced 4 per cent. Loan of 16th January 1879	80,000	...	...	80,000	11,700	...	68,300
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 „ East Indian Railway Commuted Stock	1,050	...	...	1,050	...	...	1,050
3½ „ Loan of 1853-54	56,400	...	...	56,400	...	...	56,400
3½ „ „ 1893-94	1,37,500	...	...	1,37,500	33,600	2,000	1,01,900
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 „ Ghazipur-Dildarnagar „ „ „	1,800	...	...	1,800	...	...	1,800
4 „ Cawnpur-Furruckabad „ „ „	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest ₹	23,52,110	...	...	23,52,110	97,600	6,000	22,48,510
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 „ Cawnpur and Achneyra „ „ „	1,400	...	...	1,400	...	...	1,400
4 „ Cawnpur-Achneyra Section, Rajputana-Malwa Railway „ „	8,42,000	...	...	8,42,000	...	...	8,42,000
TOTAL PROVINCIAL DEBT in INDIA bearing Interest ₹	8,55,200	...	...	8,55,200	...	...	8,55,200

	1st April 1903.	31st March 1904.
	£	£
Debt bearing Interest:		
In India	78,212,570	79,466,301
In England	130,258,563	131,008,146
Debt not bearing Interest:		
In India	156,807	149,901
In England	37,698	37,698
	208,665,638	210,662,046
	194,505	187,599
	208,471,133	210,474,447

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	1,687	...	...	1,687	25	...	1,662
„ United Provinces of Agra and Oudh	813	...	...	813	...	...	813
„ Punjab	587	...	...	587	...	...	587
„ Madras	788	...	...	788	...	...	788
„ Bombay	2,475	...	...	2,475	...	...	2,475
TOTAL GOVT. STOCK NOTES bearing Interest ₹	6,350	...	...	6,350	25	...	6,325
TOTAL DEBT in INDIA ₹	1,17,55,40,660	2,00,00,000	45,69,400	1,20,01,10,060	12,97,625	45,69,400	1,19,42,43,035
TOTAL DEBT IN INDIA CONVERTED INTO £ AT ₹15=1£	78,369,377	1,333,333	304,627	80,007,337	86,508	304,627	79,616,202
Do. BEARING INTEREST £	78,212,570	1,333,333	304,627	79,850,530	80,002	304,227	79,466,301
Do. NOT BEARING INTEREST £	156,807	...	...	156,807	6,506	400	149,901
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock	62,968,106	...	...	62,968,106	(a) 128,032 (b) 22,385	...	62,817,689
India 3 „ Stock	48,635,384	1,500,000	...	50,135,384	...	...	50,135,384
India 2½ „ Stock	11,892,207	...	...	11,892,207	...	...	11,892,207
East Indian Railway Debenture Stock 4½ per cent.	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 „	348,666	...	...	348,666	...	...	348,666
South Indian Railway Debenture Stock 4½ „	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway Debenture Stock 4 per cent.	2,701,450	...	...	2,701,450	...	...	2,701,450
Great Indian Peninsula Railway Debentures	1,852,100	...	...	1,852,100	600,000	...	1,252,100
TOTAL DEBT in ENGLAND bearing Interest £	130,258,563	1,500,000	...	131,758,563	750,417	...	131,008,146
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per cent. Stock	9,443	...	...	9,443	...	...	9,443
India 4 per cent. Stock	7,338	...	...	7,338	...	...	7,338
TOTAL DEBT in ENGLAND not bearing Interest £	37,698	...	...	37,698	...	...	37,698
TOTAL DEBT in ENGLAND £	130,296,261	1,500,000	...	131,796,261	750,417	...	131,045,844
TOTAL DEBT £	208,665,638	2,833,333	304,627	211,803,598	836,925	304,627	210,662,046
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	65,887,044	1,500,000	304,627	67,691,671	(c) 836,925	(d) 4,312,343	62,542,403
For Railways	117,897,784	658,691	4,007,716	122,563,691	...	...	(e) 122,563,691
For Irrigation	24,881,310	674,642	...	25,555,952	...	...	25,555,952
TOTAL £	208,665,638	2,833,333	4,312,343	215,811,314	(c) 836,925	4,312,343	210,662,046

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C. 206, and Section 2 (a) of 44 and 45 Vict. C. 53, and the application thereof.

	India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:													
	India 4 per cent. Stock	£ 5,115,939												£ 5,115,939
	India 4 per cent. Rupee Debt, ₹1,06,750 at 1s. 4d. the rupee	7,117												7,117
	India 3½ per cent. Stock	2,235,168												2,235,168
	India 3 per cent. Stock	215,243												215,243
		7,573,467												7,573,467
	India Debt purchased and cancelled to 31st March 1903:													
	India 4, 3½ and 3 per cent. Stocks	1,129,390	328,462	36,847	64,350	22,312	3,089	200,468	2,288,958	5,115,939	7,117	7,805,017	248,548	15,781,874
(a)	India Debt purchased and cancelled during the year ended 31st March 1904:													
	India 3½ per cent. Stock	38,608	189	221	5,493	67,078	3,761	576,152	19,543	26,968	622,663	128,032	1,909,906	
		74,862	5,903	468,580	72,475	3,089	2,308	132	127	4,911,621	13,174,621			
		5,368,622	1,204,845	74,862	5,903	468,580	72,475	67,078	3,761	576,152	19,543	26,968	622,663	11,264,715
														1,909,906
														13,174,621
			INDIA DEBT PURCHASED AND CANCELLED				INDIA DEBT CREATED AND ISSUED		INDIA DEBT ISSUED IN REDEMPTION OF					TOTAL.

India 3½ per cent. Stock purchased with £63,957 being Interest on the amounts standing to the credit of the Funds £ 1,204,845

Balance of India Debt issued as above, outstanding on 31st March 1904. India 3½ per cent. Stock† £11,033,152; India 3 per cent. Stock 22,446; India 3½ per cent. Rupee Debt 7,117 £ 11,062,715

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(b) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £21,529 towards the redemption of Debt incurred in excess of money raised thereby.

(c) This amount is shown in the General Account, page 31, as follows:—

	India.	England.	TOTAL.
	£	£	£
Under Permanent Debt Discharged	86,508	600,000	686,508
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £3,004,620 under "Railway Revenue Account," (*see* also Sinking Fund Account on this page)	...	75,865	128,032
On account of Eastern Bengal Railway Sinking Fund do. do.	...	5,656	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	46,511	
Under Expenditure for amount of Debt redeemed by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of purchase of which £2,739 is charged to State Railways' Interest on Debt	...	2,606	22,385
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £20,790 is charged to Interest on Debt	...	19,779	
	86,508	750,417	836,925

(d) Includes £4,007,716 transferred to Debt for Railways.

(e) Falls short of the aggregate of the totals of columns 4 and 19 in the Summary of Capital Expenditure, Account No. 75, by £6,474,836 on account of (1) the exclusion of £6,932,612 Capital outlay on State Railways met from funds raised by Companies, and (2) the inclusion of £457,776 the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand and South Indian Railway and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

O. to V.—Debt, Deposits, etc.

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1904.

		Balance, 1st April 1903.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1904.
INDIA.						
Temporary Loan from Gwalior . . .	₹		50,00,000	50,00,000	...	50,00,000
Converted into £ at ₹15 = £1 . . .	£	...	333,333	333,333	...	333,333
ENGLAND.						
Temporary Loans on security of India Bills .	£	3,500,000	2,000,000	5,500,000	3,500,000	2,000,000
TOTAL .	£	3,500,000	2,333,333	5,833,333	3,500,000	2,333,333

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1904.
INDIA, GENERAL.	₹	₹	₹	₹	₹
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL . ₹	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	(a)29,59,858	...	29,59,858	700	29,59,158
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,96,420	...	99,96,420	175	99,96,245
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14 13,803	...	14,13,803	..	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	2,00,000	...	2,00,000	...	2,00,000
TOTAL . ₹	1,48,70,081	...	1,48,70,081	875	1,48,69,206
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.) . . .	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL . .	1,69,02,037		1,69,02,037	875	1,69,01,162
Grand Total converted into £ at ₹15 = £1 . £	1,126,802		1,126,802	58	1,126,744

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1904.

	Baiance, 1st April 1903.	Issues in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
INDIA, GENERAL.	₹	₹	₹	₹	₹
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15 = £1 . £	29,861	...	29,861	...	29,861

(a) Differs from last year's closing balance by 1 for correction since made.

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1904.

		Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
INDIA, GENERAL.		(a) ₹	₹	₹	₹	₹
Uncovenanted Service Family Pension Fund	.	1,47,21,388	12,14,743	1,59,36,131	11,10,354	1,48,25,777
Bengal and Madras Services Family Pension Fund	.	...	170	170	170	...
TOTAL	.	1,47,21,388	12,14,913	1,59,36,301	11,10,524	1,48,25,777
MADRAS.						
Military Assistant Surgeons' Fund	.	(a)3,52,161	29,304	3,81,465	25,628	3,55,837
BOMBAY.						
Uncovenanted Service Family Pension Fund	.	(a)22,94,823	2,04,111	24,98,934	1,19,935	23,78,999
TOTAL	₹	1,73,68,372	14,48,328	1,88,16,700	12,56,087	1,75,60,613
Total converted into £ at ₹15 = £1	£	1,157,892	96,555	1,254,447	83,739	1,170,708

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1904.

BANK ACCOUNTS.		Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
POST OFFICE SAVINGS BANKS:		₹	₹	₹	₹	₹
India, General	₹	11,42,15,535	5,01,27,002	16,43,42,537	4,10 05,819	12,33,36,718
STATE RAILWAY PROVIDENT INSTITUTIONS:						
India, General	.	(a)30,85,839	5,49,461	36,35,300	2,91,443	33,43,857
Central Provinces	.	36,241	9,386	45,627	5,300	40,327
Assam	.	7,255	2,192	9,447	779	8,668
Bengal	.	20,33,623	4,47,074	24,80,697	2,29,943	22,50,754
United Provinces of Agra and Oudh	.	12,85,175	2,88,416	15,73,591	1,12,356	14,61,235
Punjab	.	(a)54,17,752	9,95,681	64,13,433	5,36,890	58,76,543
TOTAL	₹	1,18,65,885	22,92,210	1,41,58.095	11,76,711	1,29,81,384
CIVIL ENGINEERS' PROVIDENT FUND:						
India, General	.	53,65,636	8,01,336	61,66,972	5,05,438	56,61,534
FOREST OFFICERS' PROVIDENT FUND:						
India, General	.	4,87,937	1,15,089	6,03 026	26,846	5,76,180
Madras	.	58,764	12,452	71,216	...	71,216
Bombay	.	91,230	25,360	1,16,590	4,458	1,12,132
TOTAL	₹	6,37,931	1,52,901	7 90,832	31,304	7,59,528
POLICE OFFICERS' PROVIDENT FUND:						
India, General	.	6,130	8,047	14,177	1,430	12,747
Central Provinces and Berar	.	(a)37,290	13,471	50,761	4,725	46,036
Burma	.	47,556	23,198	70,754	2,538	68,216
Bengal	.	(a)88,172	36,450	1,24,622	5,184	1,19,438
United Provinces of Agra and Oudh	.	(a)75,304	31,879	1,07,183	2,646	1,04,537
Punjab	.	60,482	32,269	92,751	13,727	79,024
Madras	.	59,027	24,280	83.307	...	83,307
Bombay	.	46,956	23,511	70,467	2,890	67,577
TOTAL	₹	4,20,017	1,93,105	6,14,022	33,140	5,80,882
CEMETERY ENDOWMENT FUND.						
India	.	9,218	905	10.123	...	10,123
Central Provinces	.	5,429	1,254	6,683	...	6,683
Burma	.	9,964	610	10,574	...	10,574
Assam	.	2,690	319	3,009	...	3,009
Bengal	.	17,544	4,098	21,642	...	21,642
United Provinces of Agra and Oudh	.	32,222	4,566	36,788	...	36,788
Punjab	.	17,865	2,960	20,825	...	20,825
North-West Frontier Province	.	2,538	450	2,988	...	2,988
Madras	.	...	5,577	5,577	...	5,577
Bombay	.	46,519	2,616	49,135	...	49,135
TOTAL	₹	1,43,989	23,355	1,67,344	..	1,67,344
Carried forward	.	13,26,49,893	5,35,89,909	18,62,39 802	4,27,52,412	14,34,87,390

(a) Differs from last year's closing balance by ! for corrections since made.

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1904—*continued.*

BANK ACCOUNTS - *contd.*	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Repayments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
Brought forward .	13,26,49,893	5,35,89,909	18,62,39,802	4,27,52,412	14,34,87,390
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	69,884	26,387	96,271	507	95,764
OPIUM DEPARTMENT PROVIDENT FUND:					
Bengal	27,990	24,192	52,182	93	52,089
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND:					
India, General	13,294	15,418	28,712	334	28,378
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND:					
India, General	...	11,540	11,540	19	11,521
TOTAL BANK ACCOUNTS . ₹	13,27,61,061	5,36,67,446	18,64,28,507	4,27,53,365	14,36,75,142
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(*a*) 46,430	1,17,303	1,63,733	70,116	93,617
HINDU FAMILY ANNUITY FUND:					
India, General	(*b*)45,341	66,163	1,11,504	73,863	37,641
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,23,162	22,915	1,46,077	17,263	1,28,814
LOCAL FUND PENSION FUND:					
Bombay	1,00,296	44,386	1,44,682	99,617	45,065
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	3,443	28,023	31,466	27,229	4,237
POST OFFICE LIFE INSURANCE FUND:					
India, General	22,10,639	6,40,858	28,51,497	1,73,452	26,78,045
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,22,752	64,977	3,87,729	75,229	3,12,500
TOTAL SPECIAL ACCOUNTS . ₹	28,52,063	9,84,625	38,36,688	5,36,769	32,99,919
GRAND TOTAL	13,56,13,124	5,46,52,071	19,02,65,195	4,32,90,134	14,69,75,061
Grand Total converted into £ at ₹15=£1 £	9,040,875	3,643,472	12,684,347	2,886,009	9,798,338

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
India, General	4,84,230	21,69,071	26,53,301	19,37,012	7,16,289
Central Provinces and Berar . .	4,38,243	6,32,016	10,70,259	8,78,413	1,91,846
Burma	(*a*)5,22,566	12,66,032	17,88,598	13,08,490	4,80,108
Assam	11,297	26,433	37,730	24,027	13,703
Bengal	(*a*)4,95,190	8,67,195	13,62,385	8,11,220	5,51,165
United Provinces of Agra and Oudh .	3,03,288	13,41,872	16 45,160	13,38,773	3,06,387
Punjab	1,95,674	9,17,538	11,13,212	8,69,444	2,43,768
North-West Frontier Province . . .	1,11,188	2,25,594	3,36,782	2,35,885	1,00,897
Madras	4,97,323	11,06,281	16,03,604	8,64,008	7,39,596
Bombay	(*a*)5,87,552	28,01,332	33,88,884	25,31,850	8,57,034
TOTAL ₹	36,46,551	1,13,53,364	1,49,99,915	1,07,99,122	42,00,793
Total converted into £ at ₹ 15 = £1 £	243,103	756,891	999,994	719,941	280,053

(*a*) Differs from last year's closing balance by 1 for corrections since made.
(*b*) Ditto ditto by 2 ditto ditto.

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1004.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.	₹	₹	₹	₹	₹
Educational Fund	5,194	8,811	14,005	8,593	5,412
Fire Insurance Fund	18,082	16,605	34,687	1,041	33,646
Guarantee and Contractors' Security Fund	98,599	93,263	1,91,862	82,551	1,09,311
Provident Fund	1,98,746	4,61,724	6,60,470	5,61,206	99,264
Fine Fund	2,808	6,109	8,917	4,472	4,445
Shareholders' Interest Deposit Fund	2,307	1,432	3,739	1,392	2,347
Sundry Deposit Fund	84,633	29,875	1,14,508	72,440	42,068
Madras Railway.					
Guarantee and Contractors' Security Fund	6,23,527	64,135	6,87,662	31,473	6,56,189
Provident Fund	94,748	2,81,270	3,76,018	2,35,048	1,40,970
TOTAL ₹	11,28,644	9,63,224	20,91,868	9,98,216	10,93,652
Total converted into £ at ₹15=£1 £	75,243	64,215	139,458	66,548	72,910

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
BOMBAY.	₹	₹	£	₹	₹
Deposits of Sinking Funds (Victoria Dock Loan)	(a) 12,28,956	1,48,268	13,77,224	...	13,77,224
Converted into £ at ₹15=£1 £	81,931	9,884	91,815	...	91,815

(a) Differs from last year's closing balance by 1 for correction since made.

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March 1904.

Balance, 1st April 1903.	Net profits on Coinage during the year.	Interest on Investments.	Total Receipts.	Charges.	Balance, 31st March 1904.
£	£	£	£	£	£
3,811,358	2,627,575	106,614	6,545,547	1,452	6,544,095

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March 1904.

	£
In 2½ per cent. Consolidated Stock of the nominal value of £6,043,758	5,538,730
In 2¾ per cent. National War Loans Stock „ 322,896	314,790
In 3 per cent. Local Loans Stock „ 330,223	323,000
In 3 per cent. Transvaal Government Guaranteed Stock „ 209,594	200,000
In Gold in India	417
Balance due to the Fund from the Treasury Balances	167,158
TOTAL	6,544,095

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904.

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	1,44,571	5,04,452	6,49,023	4,44 859	2,04,164
Civil Courts' Deposits	(a) 61,610	3,26,619	3,88,229	2,66,899	1,21,330
Criminal Courts' Deposits	7,154	22,459	29,613	17,569	12,044
Personal Deposits	(a)3,55,324	35,71,791	39,27,115	35,24,674	4,02,441
Municipal Funds	1,17,630	5,72,429	6,90,059	5,29,727	1,60,332
Renewal Fees, Government Promissory Notes	5,016	12,877	17,893	11,123	6,770
Trust Interest Fund	3,558	74,02,034	74,05,592	74,03,440	2,152
Deposits for Government Loans (temporary)	...	1,710	1,710	1,710	...
Deposits of deceased officers and men of the Native Army	(a)4,902	2,910	7,812	1,007	6,805
Deposit Account of Mr. Phipp's Donation	3,06,277	5,10,224	8,16,501	7,75,000	41,501
Other Deposits.					
Military Deposits — Bengal Command	1,40,846	1,43,294	2,84,140	1,75,705	1,08,435
Military Deposits — Punjab „	1,80,428	4,08,150	5,88,578	3,09,967	2,78,611
Trust Interest Account (Military) — Bengal Command	2,018	23,622	25,640	23,288	2,352
Trust Interest Account (Military) — Punjab „	589	28,485	29,074	28,249	825
Marine Deposits	18,811	44,510	63,321	40,640	22,681
Public Works Deposits (Other Public Works)	4,98,847	13,07,271	18,06,118	12,47,993	5,58,125
Public Works Deposits (Irrigation)	(a)3,979	12,047	16,026	13,752	2,274
Public Works Deposits (Railway Capital)	(a)6,13,776	7,33,785	13,47,561	8,29,088	5,18,473
Public Works Deposits (Railway Revenue)	(a)14,75,063	80,10,488	94,85,551	81,15,274	13,70,277
State Railway Fine Fund (Railway Revenue)	(a)2,822	9,427	12,249	7,619	4,630
Telegraph Deposits	9,506	1,74,445	1,83,951	1,63,386	20,565
Telegraph Fine Fund	13,769	7,441	21,210	8,364	12,846
Telegraph Furniture Fund	1,982	1,067	3,049	943	2,106
Trust Interest Account (Post Office)	17	6,880	6,897	6,857	40
Void Money Orders (Post Office)	(a)1,48,156	4,17,314	5,65,470	4,66,308	99,162
Short payments on account of Money Orders (Post Office)	968	22,595	23 563	22,605	958
Foreign Money Orders (Post Office)	(a)-10,62,579	2,08,01,862	1,97,39,283	2,03,73,875	—6,34,592
British Postal Orders (Post Office)	(a)1,96,882	13,60,974	15,57,856	13,27,301	2,30,555
Dead Accounts, Savings Bank (Post Office)	5,26,514	39,531	5,66,045	10,543	5,55,502
District Post Charges (Post Office)	(a)60	11 19,139	11,19,199	11,19,132	67
Money Order Cheques (Post Office)	59,028	1,68,64,124	1,69,23,152	1,68,95,151	28,001
Deposits on account of ferry charges in Kashmir (Post Office)	...	156	156	155	1
Deposits for Government Loans (Post Office)	...	1,450	1,450	1,450	...
Customs Duty on Foreign Parcels (Post Office)	643	7,729	8,372	7,487	885
Aligarh Workshop Cheques (Post Office)	(a) 16,916	2,41,834	2,58,750	2,30,401	28,349
Other deposits (Post Office)	(a)24,441	2,36,665	2,61,106	2,44,145	16,961
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—13,318	170	—13,148	22	—13,170
TOTAL ₹	38,66,206	6,49,51,960	6,88,18,166	6,46,45,708	41,72,458
Carried forward ₹	38,66,206	6,49,51,960	6,88,18,166	6,46,45,708	41,72,458

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
Brought forward . ₹	38,66,206	6,49,51,960	6 88,18.166	6,46,45 708	41,72,458
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	(a) 1,29,778	3,10,880	4,40,658	1,88,676	2,51,982
Civil Courts' Deposits	7,34,986	19,76,711	27,11,697	18,79,285	8,32,412
Criminal Courts' Deposits	25,549	41,846	67,395	43,021	24,374
Personal Deposits	5,8-,489	45,61,462	51,43,951	45,14 739	6,29,212
Municipal Funds	5,03,207	18,63,234	23,66,441	17,66,519	5,99,922
Forest Deposits	46	781	827	698	129
Trust Interest Fund	120	1,06,025	1,06,145	1,05,060	1,085
Deposits for work done for public bodies or individuals	(a)—16	273	257	51	206
Other Deposits.					
Public Works Deposits (Other Public Works)	1,23,196	1,93,180	3,16,376	2,03,697	1,12,679
Public Works Deposits (Irrigation)	71,349	60,611	1,31,960	41,571	90.389
Public Works Deposits (Railway Capital)	38,641	1,81,727	2,20,368	1,70,828	49,540
Public Works Deposits (Railway Revenue)	1,71,248	6,10,716	7,81,964	5,77,526	2,04,438
State Railway Fine Fund (Railway Revenue)	(a) 4,310	15,598	19,908	16,899	3,009
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—4.958	3.60,038	3,55,080	4,70,888	—1,15,808
TOTAL . ₹	23,79,945	1,02,83 083	1,26,63,027	99,79.458	26,83,569
BURMA.					
Civil Deposits.					
Revenue Deposits	(a) 3,74,947	17,62,408	21,37,355	16,70,605	4,66,750
Civil Courts' Deposits	3,16,377	9,75,708	12,92,085	10,65,260	2,26,825
Personal Deposits	4,20,174	33,15,786	37,35,960	33,72,189	3,63,771
Municipal Funds	8,05,234	24,45,593	32,50,827	25,92,490	6,58,337
Marine Deposits	2,924	8,512	11,436	7,646	3,790
Forest Deposits	91	3,764	3,855	2,355	1,500
Trust Interest Fund	289	24,253	24,542	24,423	119
Deposits for work done for public bodies or individuals	(a) 22,730	83,526	1,06,256	81,576	24,680
Deposits of the Tea Cess Fund	...	98	98	94	4
Other Deposits.					
Public Works Deposits (Other Public Works)	(a) 4,19,993	21,89,061	26,09.054	19,73,532	6,35,522
Public Works Deposits (Irrigation)	18,998	68,524	87.522	54,859	32,663
Public Works Deposits (Railway Capital)	164	1,521	1,685	1,685	...
Public Works Deposits (Railway Revenue)	(a) 1,40,164	7,80,684	9,20,848	7,65,924	1,54,924
State Railway Fine Fund (Railway Revenue)	(a) 11,492	18,385	29,877	21,227	8,650
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	23,713	...	23,713	1,184	22,529
TOTAL . ₹	25,57,290	1,16,77,823	1,42,35,113	1,16,35,049	26,00,064
ASSAM.					
Civil Deposits.					
Revenue Deposits	(a) 2,43,833	2,54,283	4,98,116	2,84,359	2,13,757
Civil Courts' Deposits	58,576	1,14,565	1,73,141	1,04,840	68,301
Personal Deposits	(a) 63,552	12,40,773	13,04,325	12,58,977	45,348
Municipal Funds	53,766	2,65,693	3,19,459	2,60,743	58,716
Trust Interest Fund	(a) 83	10,603	10,686	10,629	57
Deposits for work done for public bodies or individuals	904	1,152	2,056	1,13	919
Other Deposits.					
Public Works Deposits (Other Public Works)	32,806	89,830	1,22,636	91,919	30,717
Public Works Deposits (Railway Capital)	74,187	57,447	1,31,634	1,24,016	7,618
Public Works Deposits (Railway Revenue)	97,871	8,56,104	9 53,975	8,60,885	93,090
State Railway Fine Fund (Railway Revenue)	(a) 9,568	3,848	13,416	2,458	10,958
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	3,244	89,878	93,122	83,153	9,969
TOTAL . ₹	6,38,330	29,84,176	36,22,566	30,83.116	5,39,450
Carried forward . ₹	94,41,831	8,98,97,041	9,93,38,872	8,93,43,331	99,95,541

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904 —*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
Brought forward . . ₹	94,41,831	8,98,97,041	9,93,38,872	8,93,43,331	99,95,541
BENGAL.					
Civil Deposits.					
Revenue Deposits	(a)25,82,288	37,30,656	63,12,944	38,94,261	24,18,683
Civil Courts' Deposits	(a)60,08,950	1,18,95,936	1,79,04,886	1,24,84,816	54,20,070
Criminal Courts' Deposits	3,97,556	4,51,832	8,49,388	5,04,699	3,44,689
Personal Deposits	19,78,985	1,10,23,942	1,30,02,927	1,07,60,216	22,42,711
Municipal Funds	(a)5,41,903	32,51,162	37,93,065	31,54,951	6,38,114
Presidency Bank Deposits	(a)12,043	2,260	14,303	14,302	1
Trust Interest Fund	12,156	10,58,846	10,71,002	10,60,110	10,892
Port Trust Deposits	4,557	1,33,543	1,38,100	78,027	60,073
Deposits for Government Loans (temporary) . .	...	39	39	39	...
Deposits for work done for public bodies or individuals	(a)10,24,735	21,73,274	31,98,009	27,78,767	4,19,242
Deposits of the Tea Cess Fund	...	2,69,756	2,69,756	2,66,202	3,554
Other Deposits.					
Public Works Deposits (Other Public Works) .	1,04,735	3,77,476	4,82,211	3,40,566	1,41,645
Public Works Deposits (Irrigation) . . .	93,968	2,58,691	3,52,659	1,82,948	1,69,711
Public Works Deposits (Railway Capital) . .	(a)74,012	2,57,208	3,31,220	2,85,614	45,606
Public Works Deposits (Railway Revenue) . .	8,39,752	54,98,231	63,37,983	54,47,516	8,90,467
State Railway Fine Fund (Railway Revenue) .	(a)15,920	46,223	62,143	43,762	18,381
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	18,22,763	17,68,575	35,91,338	22,26,611	13,64,727
TOTAL . ₹	1,55,14,323	4,21,97,650	5,77,11,973	4,35,23,407	1,41,88,566
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	9,03,582	27,15,594	36,19,176	26,78,128	9,41,048
Civil Courts' Deposits	38,43,670	90,68,544	1,29,12,214	85,15,950	43,96,264
Criminal Courts' Deposits	1,54,190	4,62,208	6,16,398	4,69,952	1,46,446
Personal Deposits	20,14,569	2,37,34,081	2,57,48,650	2,37,98,981	19,49,669
Municipal Funds	14,71,796	55,16,158	69,87,954	57,89,557	11,98,397
Forest Deposits	(a)964	267	1,231	267	964
Trust Interest Fund	7,266	5,21,605	5,28,871	4,79,533	49,338
Deposits for Government Loans (temporary) . .	...	50,229	50,229	50,229	...
Deposits for work done for public bodies or individuals	...	5,652	5,652	2,321	3,331
Other Deposits.					
Public Works Deposits (Other Public Works) .	(a)1,16,812	2,80,800	3,97,612	2,29,579	1,68,033
Public Works Deposits (Irrigation) . . .	38,699	1,04,706	1,43,405	1,13,032	30,373
Public Works Deposits (Railway Capital) . .	99,346	1,00,591	1,99,937	75,150	1,24,787
Public Works Deposits (Railway Revenue) . .	(a)6,39,527	22,66,089	29,05,616	22,85,241	6,20,375
State Railway Fine Fund (Railway Revenue) .	(a)5,167	12,987	18,154	17,045	1,109
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	38,836	1,36,187	1,75,023	1,67,090	7,933
TOTAL . ₹	93,34,424	4,49,75,698	5,43,10,122	4,46,72,055	96,38,067
Carried forward . ₹	3,42,90,578	17,70,70,389	21,13,60,967	17,75,38,793	3,38,22,174

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance, 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
Brought forward . ₹	3,42,90,578	17,70,70,389	21,13,60,967	17,75,38,793	3,38,22,174
PUNJAB.					
Civil Deposits.					
Revenue Deposits	(a)19,03,154	43,18,898	62,22,052	43,29,642	18,92,410
Personal Deposits	(a)10,13,552	82,57,016	92,70,568	78,14,465	14,56,103
Municipal Funds	14,50,093	49,41,475	63,91,568	47,98,602	15,92,966
Forest Deposits	95	...	95	95	...
Trust Interest Fund	24,808	1,92,787	2,17,595	2,16,400	1,195
Other Deposits.					
Public Works Deposits (Other Public Works)	3,14,656	6,68,958	9,83,614	7,83,594	2,00,020
Public Works Deposits (Irrigation)	1,90,671	3,16,866	5,07,537	3,33,682	1,73,855
Public Works Deposits (Railway Capital)	(a)72,495	...	72,495	58,381	14,114
Public Works Deposits (Railway Revenue)	10,99,228	63,53,642	74,52,870	64,27,295	10,25,575
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	81,359	1,89,380	2,70,739	1,93,259	77,480
TOTAL . ₹	61,50,111	2,52,39,022	3,13,89,133	2,49,55,415	64,33,718
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)2,20,199	5,89,194	8,09,393	5,17,048	2,92,345
Personal Deposits	2,34,382	23,73,516	26,07,898	23,06,536	3,01,362
Municipal Funds	(a)2,09,082	5,10,305	7,19,387	5,55,889	1,63,498
Trust Interest Fund	338	5,746	6,084	4,355	1,729
Other Deposits.					
Public Works Deposits (Irrigation)	2,525	11,300	13,825	5,011	8,814
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)2,500	9,773	12,273	10,513	1,760
TOTAL . ₹	6,69,026	34,99,834	41,68,860	33,99,352	7,69,508
MADRAS.					
Civil Deposits.					
Revenue Deposits	20,59,556	26,74,805	47,34,361	25,68,565	21,65,796
Civil Courts' Deposits	24,15,312	53,14,348	77,29,660	47,85,278	29,44,382
Criminal Courts' Deposits	68,718	1,10,255	1,78,973	1,09,461	69,512
Personal Deposits	(a)12,49,776	1,06,60,123	1,19,09,899	1,06,29,724	12,80,175
Municipal Funds	7,45,559	33,80,427	41,25,986	32,35,112	8,90,874
Trust Interest Fund	9,550	14,81,552	14,91,102	14,74,724	16,378
Deposits of deceased officers and men of the Native Army	810	321	1,131	274	857
Deposits for work done for public bodies or individuals	(a)40,632	1,61,931	2,02,563	1,41,414	61,149
Administrator General's Deposits	8	...	8	...	8
Deposits of Tea Cess Fund	...	12,682	12,682	10,385	2,297
Other Deposits.					
Military Deposits	33,548	1,68,637	2,02,185	1,51,654	50,531
Trust Interest Account (Military)	57	10,656	10,713	10,563	150
Public Works Deposits (Other Public Works)	2,12,006	3,40,671	5,52,677	3,56,700	1,95,977
Public Works Deposits (Railway Capital)	67,986	3,42,951	4,10,937	3,67,376	43,561
Public Works Deposits (Railway Revenue)	(a)66,849	3,99,549	4,66,398	3,69,976	96,422
State Railway Fine Fund (Railway Revenue)	12,839	12,509	25,348	4,325	21,023
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	56,158	23,94,699	24,50,857	25,19,991	—69,134
TOTAL . ₹	70,39,364	2,74,66,116	3,45,05,480	2,67,35,522	77,69,958
Carried forward . ₹	4,81,49,079	23,32,75,361	28,14,24,440	23,26,29,082	4,87,95,358

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1904—*continued.*

	Balance 1st April 1903.	Receipts in 1903-1904.	TOTAL.	Payments in 1903-1904.	Balance, 31st March 1904.
	₹	₹	₹	₹	₹
Brought forward . R	4,81,49,079	23,32,75,361	28,14,24,440	23,26,29,082	4,87,95,358
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(a)8,59,990	23,54,955	32,14,945	22,38,286	9,76,659
Civil Courts' Deposits	8,71,832	31,05,410	39,77,242	31,74,269	8,02,973
Criminal Courts' Deposits	32,560	95,950	1,28,510	89,481	39,029
Personal Deposits	(a)14,68,675	1,13,50,794	1,28,19,469	1,09,94,059	18,25,410
Municipal Funds	7,30,793	26,89,376	34,20,169	27,05,730	7,14,439
Marine Deposits	9,299	40,453	49,752	31,836	17,916
Forest Deposits	(a)1,25,354	1,75,134	3,00,488	1,65,572	1,34,916
Trust Interest Fund	5,582	20,38,834	20,44,416	20,39,945	4,471
Deposits for Government Loans (temporary)	...	4,408	4,408	4,408	...
Deposits of deceased officers and men of the Native Army	2,433	2,395	4,828	1,120	3,708
Deposits for work done for public bodies or individuals	1,786	5,091	6,877	6,580	297
Administrator General's Deposits	(a)6,230	...	6,230	1,611	4,619
Deposits of the Tea Cess Fund	...	4,379	4,379	4,162	217
Other Deposits.					
Military Deposits	(a)1,18,900	6,16,241	7,35,141	4,85,225	2,49,916
Trust Interest Account (Military)	1,536	53,653	55,189	54,797	392
Public Works Deposits (Other Public Works)	1,99,785	4,70,708	6,70,493	4,83,015	1,87,478
Public Works Deposits (Irrigation)	(a)1,81,023	3,31,011	5,12,034	3,78,269	1,33,765
Public Works Deposits (Railway Capital)	22,913	17,979	40,892	24,846	16,046
Public Works Deposits (Railway Revenue)	7,71,187	51,08,303	58,79,490	51,34,574	7,44,916
State Railway Fine Fund (Railway Revenue)	(a)7,409	19,666	27,075	16,539	10,536
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—2,37,750	1,02,872	—1,34,878	4,36,352	—5,71,230
TOTAL . R	51,79,537	2,85,87,612	3,37,67,149	2,84,70,676	52,96,473
GRAND TOTAL . R	5,33,28,616	26,18,62,973	31,51,91,589	26,10,99,758	5,40,91,831
Grand Total converted into £ at ₹15 = £1 . £	3,555,241	17,457,532	21,012,773	17,406,651	3,606,122

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES.	₹	₹	₹	₹	₹	₹		₹
INDIA, GENERAL.								
Alirajpur State	1,00,000	...	1,00,000	8,000	92,000	1,00,000	4 per cent.	...
Banswara State	60,000	1,90,000	2,50,000	21,912	2,28,088	2,50,000	4 „	3,088
Barwani State	1,50,000	...	1,50,000	30,000	1,20,000	1,50,000	4 „	...
Berar Famine Loan	74,63,991	...	74,63,991	3,58,248	71,05,743	1,40,95,608	3½ „	3,41,752
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	62,200	4 „	...
Bikaner State	12,00,000	...	12,00,000	2,53,082	9,46,918	12,00,000	4 „	1,26,378
Bundi State	1,58,924	...	1,58,924	...	1,58,924	3,00,000	4 „	...
Dhar State	3,00,000	...	3,00,000	50,000	2,50,000	3,00,000	4 „	11
Dungarpur State	3,60,000	...	3,60,000	25,000	3,35,000	3,60,000	4 „	495
Hyderabad State	1,85,00,000	...	1,85,00,000	8,54,685	1,76,45,315	2,00,00,000	4 „	2,45,315
Jaisalmer Durbar	71,000	51,333	1,22,333	...	1,22,333	3,00,000	4 „	431
Jobat State	75,000	...	75,000	...	75,000	75,000	4 „	(a) —5
Jaora State	5,00,000	...	5,00,000	...	5,00,000	5,00,000	4 „	...
Jhabua State	3,77,000	...	3,77,000	...	3,77,000	3,77,000	4 „	3,075
Kishenghar State	1,15,000	...	1,15,000	35,000	80,000	1,50,000	4 „	...
Kotah Durbar	12,42,360	...	12,42,360	...	12,42,360	12,42,360	4 „	...
Marwar Durbar	35,35,000	...	35,35,000	50,000	34,85,000	35,35,000	4 „	82,700
Mewar Durbar	1,12,372	...	1,12,372	1,12,372	...	5,00,000	4 „	...
Mewar Hilly Tracts	1,50,779	...	1,50,779	9,106	1,41,673	1,50,779	4 „	...
Pertabghar State	5,20,138	1,39,387	6,59,525	3,508	6,56,017	6,59,500	4 „	33,892
Rewa State	7,00,000	...	7,00,000	1,00,000	6,00,000	9,38,457	4 „	28,000
Sahawal Durbar	1,000	...	1,000	1,000	...	2,000	4 „	...
Sailana State	20,000	...	20,000	...	20,000	20,000	4 „	...
Shahpura Chief	1,00,000	...	1,00,000	15,000	85,000	1,00,000	4 „	4,000
Sirohi State	2,19,575	...	2,19,575	18,741	2,00,834	2,30,000	4 „	1,259
Sitamao State	...	1,20,000	1,20,000	...	1,20,000	1,20,000	4 „	...
Sultan of Muskat	...	1,81,956	1,81,956	42,165	1,39,791	1,86,355	4 „	...
Tonk State	6,14,876	...	6,14,876	1,07,727	5,07,149	6,70,000		2,273
TOTAL	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664
Carried forward	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664

(a) The amount represents refund of interest recovered in excess.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March. 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,67,09,215	6,82,676	3,73,91,891	20,95,546	3,52,96,345			8,72,664
CENTRAL PROVINCES AND BERAR.								
Khairagarh State	73,736	...	73,736	23,877	49,859	1,20,000	4 per cent.	...
Nandgaon State	1,96 809	...	1,96,809	34,839	1,61,970	2,50,506	4 ,,	...
Patna State	24,203	...	24,203	24,203	...	28,500	4 ,,	...
Sakti State	18,434	...	18,434	17,257	1,177	25,000	4 ,,	...
TOTAL	3,13,182	...	3,13,182	1,00,176	2,13,006			...
BENGAL.								
Cooch Behar State for Railway	2,65,999	...	2,65,999	88,292	1,77,707	10,00,000	1 ,,	11,708
PUNJAB.								
Jind State	7,79,946	...	7,79,946	1,89,431	5,90,515	8,75,000	4 ,,	70,569
Patiala State	...	10,00,000	10,00,000	...	10,00,000	10,00,000	4 ,,	10,372
TOTAL	7,79,946	10,00,000	17,79,946	1,89,431	15,90,515			80,941
BOMBAY.								
Káthiáwár Agency.								
Bábra Thána	(a) 1,35,584	...	1,35,584	5,402	1,30,182	1,35,584	4 ,,	...
Bajana State	(a) 2,11,343	...	2,11,343	36,194	1,75,149	2,11,343	4 ,,	...
Ba Saheb Ba of Rajkot	33,000	...	33,000	33,000	...	33,000	4 ,,	1,652
Bhadva Táluka	(a) 11,040	...	11,040	2,550	8,490	11,040	4 ,,	...
Bhaya Hathia and others of Bhaya Vadar under Bagasra	(a) 284	...	284	42	242	284	4 ,,	...
Bhoika Thána	(a) 69 589	...	69,589	3,060	66,529	69,589	4 ,,	...
Chamardi Thána	(a) 4,307	...	4,307	14	4,293	4,307	4 ,,	..
Chok Thana	(a) 220	...	220	...	220	220	4 ,,	...
Chotila Thána	(a) 3,41,765	...	3,41,765	24,564	3,17,201	3,41,765	4 ,,	
Chotila Thána for Champa Tank	...	80	80	...	80	80	4 ,,	...
Chotila Thána for Molwi work	...	5,455	5,455	...	5,455	5,455	4 ,,	...
Chuda Táluka	33,800	1,23,978	1,57,778	...	1,57,778	1,57,778	4 ,,	...
Dasda Thána	(a) 1,389	...	1,389	361	1,028	1,389	4 ,,	...
Dasda Patri Canal Work	(b) ...	6,403	6,403	...	6,403	6,403	4 ,,	...
Dasda Mulgirasias	(a) 635	...	635	...	635	635	4 ,,	...
Dathia Thana	(a) 970	...	970	...	970	970	4 ,,	...
Dedan Thana for Wangadhra Tank Work	...	22,924	22,924	...	22,924	22,924	4 ,,	...
Dhrafa Thána	(a) 65,424	...	65,424	18,016	47,408	65,424	4 ,,	...
Dhrángadhra State	9 71,017	...	9,71,017	...	9,71,017	9,71,017	4 ,,	...
Dhrol State	92,000	...	92,000	...	92,000	92,000	4 ,,	...
Gadka Táluka	6,250	...	6,250	...	6,250	6,250	4 ,,	...
Gavridad Taluka	5,640	...	5,640	...	5,640	5,640	4 ,,	...
Gohel Pratab Singhji of Limda	(a) 10,093	...	10,093	...	10,093	10,093	4 ,,	...

Gohel Ratansingji of Limda	(a) 3,409	...	3,409	1,433	1,976	3,623	4	„	...	
Harsur Munsur through Megha Mansar of Mota Barman	(a) 700	...	700	...	700	700	4	„	...	
Jadeja Harsingji of Lodhika	(a) 6,990	...	6,990	...	6,990	6,990	4	„	...	
Do. Ratansinghji of Lodhika	10,275	...	10,275	...	10,275	10,275	4	„	...	
Jalia Davani Talukdar	9,900	...	9,900	...	9,900	9,900	4	„	...	
Japti Estates under Babra Thána	(a) 99,736	...	99,736	41	99,695	99,736	4	„	...	
Ditto under Bhoika Thána	(a) 64,489	1,650	66,139	5,280	60,859	64,489	4	„	...	
Ditto under Chamardi Thana	(a) 41,458	...	41,458	...	41,458	41,458	4	„	...	
Ditto under Chok Thána	2,105	...	2,105	...	2,105	2,105	4	„	...	
Ditto under Chotila Thána	(a) 2,58,980	10,000	2,68,980	5,667	2,63,313	2,58,980	4	„	...	
Ditto under Datha Thana	83	...	83	...	83	83	4	„	...	
Ditto under Dhrafa Thána	(a) 23,617	...	23,617	...	23,617	23,617	4	„	...	
Ditto under Lakhapadar Thána	(a) 65,092	...	65,092	...	65,092	65,092	4	„	...	
Ditto under Lodhika Thana	(a) 12,328	...	12,328	...	12,328	12,328	4	„	...	
Ditto under Songad Thanas	(a) 23,689	...	23,689	2,100	21,589	23,689	4	„	...	
Ditto under Wadhan District Thána	(a) 85,921	2,500	88,421	4,882	83,539	85,921	4	„	...	
Jorawarkhan of Bantwa	10,375	...	10,375	10,375	...	10,375	4	„	...	
Khan Shri Samatkhan of Sardargad	32,000	...	32,000	1,067	30,933	32,000	4	„	...	
Khan Shri Haji Mahomed, Khan of Bantwa	600	...	600	600	...	600	4	„	...	
Khan Shri Rustam Khanji of Bantwa	17,460	...	17,460	...	17,460	17,460	4	„	...	
Khan Sri Sardar Mahomed Khanji of Sardargad	(a) 4,754	...	4,754	4,754	...	8,900	4	„	...	
Khári Bágasra (Vala Rama Harsur)	(a) 96,475	...	96,475	19,209	77,266	96,475	4	„	...	
Khirasra Táluka	11,250	...	11,250	...	11,250	11,250	4	„	...	
Kotda Sángani Táluka	1,81,850	...	1,81,850	...	1,81,850	1,81,850	4	„	...	
Kotharia Táluka	5,000	...	5,000	...	5,000	5 000	4	„	...	
Kotila Jotmal Champri of Dedan	(a) 3,567	...	3,567	...	3,567	3,567	4	„	...	
Kotila Raning of Dedan	(a) 16,215	...	16,215	1,000	15,215	16,215	4	„	...	
Kotila Unad Bhan and Suraj Bhim of Dedan	(a 19,369	...	19,369	...	19,369	19,369	4	„	...	
Lakhapadar Thána	(a) 47,075	...	47,075	32,388	14,687	47,075	4	„	...	
Lathi Táluka	(a) 3,837	...	3,837	...	3,837	41,600	4	„	...	
Lodhika Thána	(a) 23,622	...	23,622	16,178	7,444	23,622	4	„	...	4
Mália Táluka	1,87,592	...	1,87,592	...	1,87,592	1,87,592	4	„	...	
Mália State for Máliá Works	...	10,092	10,092	...	10,092	10,092	4	„	...	
Malik Ala Dadkhan of Dasda	(a) 23,109	...	23,109	9,066	14,043	23,109	4	„	...	
Malik Jenken Khan do.	(a) 42,640	...	42,640	15,000	27,640	42,640	4	„	...	
Malik Hussein Mahomed Khanji, son of Malik Jessarkhan of Dasda	(a) 29,510	...	29,510	5,500	24,010	29,510	4	„	...	
Malik Saheb of Dasda	(a) 20,000	...	20,000	2,500	17,500	20,000	4	„	...	
Malik Dada Saheb of Dasda	(a) 24,600	...	24,600	7,000	17,600	24,600	4	„	...	
Megha Mansar of Mota Barman	(a) 2,042	...	2,042	444	1,598	2,374	4	„	...	
Melani Bhagders of Jhinjuvada	(a) 64,714	...	64,714	9,525	55,189	64,714	4	„	...	
Mengni Táluka	19,950	...	19,950	...	19,950	19,950	4	„	...	
Muli State	69,127	1,800	70,927	70,927	...	1,09,400	4	„	...	
Carried forward	36,59,855	1,84,882	38,44,737	3,48,139	34,96,598					1,656
	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573					9,65,313

(a) Revised balances due to re-distribution of advances.
(b) Last year's closing balance re-distributed.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued*.

LOANS TO NATIVE STATES—*contd.*	Amount 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
	36,59,855	1,84,882	38,44,737	3,48,139	34,96,598			1,656
BOMBAY—*contd.*								
Kathiawar Agency—contd.								
Naga Vala of Bhilka for Bhilka Tank	...	2,281	2,281	...	2,281	2,281	4 per cent.	...
Navanagar State	10,00,000	...	10,00,000	5,00,000	5,00,000	15,00,000	4 „	...
Navania Táluka	16,000	...	16,000	...	16,000	16,800	4 „	...
Páliyád Thána and Japti Estates under Paliyád Thána	(*a*) 2,20,658	1,750	2,22,408	4,933	2,17,475	2,23,214	4 „	...
Páliyád Thána for Sudama Tank Work	...	8,509	8,509	...	8,509	8,509	4 „	...
Patdi Táluka	(*a*) 1,281	...	1,281	...	1,281	1,281	4 „	...
Ranchodji Pati Jhinjuvada	(*a*) 2,344	...	2,344	...	2,344	2,344	4 „	...
Rajkot State	1,93,500	...	1,93,500	45,000	1,48,500	2,26,500	4 „	...
Rájpára Táluka	(*a*) 12,947	...	12,947	...	12,947	24,947	4 „	...
Rajpur Táluka	(*a*) 22,726	...	22,726	...	22,726	22,726	4 „	...
Rasani shareholders of Jhinjuvada	(*a*) 1,02,716	...	1,02,716	5,597	97,119	1,02,716	4 „	...
Rasulkhan of Dasda	(*a*) 29,692	...	29,692	3,108	26,584	29,692	4 „	...
Rozwa of Jhinjuvada	(*a*) 5,487	...	5,487	...	5,487	5,487	4 „	...
Sáyla State	94,000	12,000	1,06,000	...	1,06,000	1,05,000	4 „	...
Songad Thána	(*a*) 3,919	...	3,919	12	3,907	3,919	4 „	...
Vadali Táluka	5,800	...	5,800	257	5,543	5,800	4 „	...
Vála Ala Bhim	44,700	...	44,700	4,306	40,394	44,700	4 „	...
Vála Bhim Valera of Jetpur	21,160	...	21,160	...	21,160	21,160	4 „	...
Vála Kala Bhan of Luni	14,200	...	14,200	3,000	11,200	14,200	4 „	...
Vála Godad and Vajsur Punja of Jetpur	48,000	...	48,000	...	48,000	48,000	4 „	...
Vála Nág Hamir of Jetpur	23,468	...	23,468	3,000	20,468	24,198	4 „	...
Vála Nája Kála of Bhilka	89,900	...	89,900	...	89,900	89,900	4 „	...
Vála Jasa Rukhad of Jetpur	46,661	...	46,661	10,000	36,661	46,661	4 „	...
Vála Unad Valera and Giga Rána of Chital	15,100	...	15,100	...	15,100	15,100	4 „	...
Vála Vajsur Valera	(*a* 42,690	...	42,690	500	42,190	42,690	4 „	...
Valas Kanthad Ram and others of Jhanka under Bagasra	(*a*) 44	...	44	44	...	44	4 „	...
Valas Vira and Ráma Mulu of Bagasra	(*a*) 33,218	...	33,218	5,983	27,235	43,218	4 „	...
Vanode Taluka	52,060	...	52,060	1,060	51,000	75,291	4 „	...
Virpur Estate	38,530	...	38,530	...	38,530	38,530	4 „	...
Vithalgad Táluka	(*a*) 4,959	...	4,959	750	4,209	6,459	4 „	...
Wadhawán State	4,92,000	...	4,92,000	...	4,92,000	4,92,000	4 „	...
Wadhawán District Thána	(*a*) 54,983	...	54,983	5,572	49,411	54,983	4 „	...
Wadia Estate	8,000	...	8,000	8,000	...	16,000	4 „	...
Wánkáner State	4,53,998	...	4,53,998	25,300	4,28,698	4,54,500	4 „	...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	...	71,163	71,163	...	71,163	71,163	4 „	...

Pálanpur Agency.										
Pálanpur Durbar	12,29,897	...	12,29,897	46,402	11,83,495	12,29,897	4 per cent.	...		
Rádhanpur State	4,96,109	...	4,96,109	30,000	4,66,109	4,96,109	4 „	...		
Thána Circles and Small States in Pálanpur.										
Malik Jorawarkhan of Wariah	(*a*) 83	...	83	...	83	83	4 „	...		
Political Superintendent, Pálanpur (for Thána Circles and small States.)	(*a*) 4,97,776	...	4,97,776	433	4,97,343	5,28,000	4 „	...		
Political Superintendent, Pálanpur (for Chiefs, etc., in the Agency)	(*a*) 77,189	...	77,189	18,527	58,662	77,189	4 „	...		
Thána Circles and small States (for Seeds and Cattle)	(*a*) 39,336	...	39,336	18,086	21,250	39,336	4 „		62	
Tharad State	(*a*) 91,278	...	91,278	4,390	86,888	91,278	4 „		171	
Thakor Sardarsingji of Deodar	(*a*) 33,077	...	33,077	1,834	31,243	33,077	4 „	...		
Do. Anandsingji of do.	(*a*) 24,659	...	24,659	769	23,890	24,659	4 „	...		
Do. of Bhorol	(*a*) 11,107	...	11,107	1,342	9,765	11,107	4 „	...		
Thara Talukdars	(*a*) 18,667	...	18,667	1,898	16,769	18,667	4 „	...		
Váv State	(*a*) 77,651	...	77,651	5,374	72,277	77,651	4 „		118	
Mahi Kántha Agency.										
Agarsingji Madhoji of Mahomedpura	600	...	600	60	540	600	4 „	...		
Prabhat singji, son of Agarsingji of Varsoda	819	...	819	130	689	917	4 „	...		
Ambliára Táluka	2,801	...	2,801	778	2,023	3,505	4 „	...		
Takhatsingji, son of Anupsingji Bhimji of Maguna	380	...	380	55	325	400	4 „	...		
Bavisi Thána	(*a*) 1,59,899	...	1,59,899	13,956	1,45,943	1,60,308	4 „	...		
Bhagdárs of Tezpara	5,635	...	5,635	590	5,045	5,900	4 „	...		
Bhalusna Taluka	594	...	594	...	594	750	4 „	...		
Bolundra Taluka	1,311	...	1,311	143	1,168	1,332	4 „	...		
Dedhrota Táluka	1,000	...	1,000	100	900	1,000	4 „	...		
Deloli Taluka	300	...	300	69	231	300	4 „	...		
Gabat Táluka	5,224	...	5,224	1,045	4,179	5,355	4 „	...		
Gadhwáda Thána	(*a*) 43,099	...	43,099	2,049	41,050	45,120	4 „	...		
Gambhirsingji of Varsoda	1,378	...	1,378	276	1,102	1,383	4 „	...		
Ghodásar Táluka	5,264	...	5,264	150	5,114	6,517	4 „	...		
Gulabsingji Gobarsingji of Maguna	400	...	400	80	320	400	4 „	...		
Hadol Taluka	802	...	802	162	640	1,000	4 „	...		
Hamirsing Mosangji of Maguna	360	...	360	56	304	400	4 „	...		
Hathiji Ranchorji of Maguna	360	...	360	56	304	400	4 „	...		
Himatsingji of Likhi	4,850	...	4,850	485	4,365	5,250	4 „	...		
Idar State	7,05,120	50,000	8,55,120	52,597	8,02,523	9,20,910	4 „		10,477	
Ilol Táluka	21,832	...	21,832	2,700	19,132	23,114	4 „	...		
Jagatsingji Rupsingji of Maguna	360	...	360	56	304	400	4 „	...		
Jethaji Hazursinji of Maguna	450	...	450	70	380	500	4 „	...		
Carried forward	1,05,14,263	3,30,585	1,03,44,848	11,79,279	96,65,569				12,484	
	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573				9,65,313	

(*a*) Revised balances due to re-distribution of advances.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
BOMBAY—*contd.*	1,05,14,263	3,30,585	1,08,44,848	11,79 279	96,65,569			12,484
Mahi Kántha Agency—contd.								
Kadoli Táluka	800	...	800	400	400	800	4 per cent.	...
Katosan Táluka	25,108	...	25,108	1,100	24,008	28,634	4 „	...
Katosan Thana	(a) 47,955	...	47,955	3,509	44,446	49,853	4 „	...
Khadul Táluka	10,000	...	10,000	1,000	9,000	10,000	4 „	34
Khan Shri Kesarising, Bhupatsingji of Sunthal	700	...	700	...	700	700	4 „	...
Khedwada Táluka	1,800	...	1,800	360	1,440	1,800	4 „	...
Kotharna Taluka	200	...	200	25	175	250	4 „	...
Devising, son of Madhoji Anandaji of Maguna	364	...	364	76	288	400	4 „	...
Magodi Táluka	4 362	...	4.362	1,462	2,900	5,503	4 „	...
Malpur State	13,498	...	13,498	...	13,498	15,000	4 „	...
Mia Mota Mia of Dabha	6,531	...	6,531	500	6 031	6,532	4 „	...
Mohanpur State	21,434	...	21,434	2,382	19,052	24,586	4 „	...
Palaj Táluka	1,499	...	1,499	...	1,499	1,700	4 „	...
Pethapur Táluka	2,548	...	2,548	325	2,223	3,248	4 „	...
Pol State	17,803	...	17,803	1,780	16,023	18,007	4 „	...
Pratapsingji Punaji of Mahomedpura	900	...	900	180	720	900	4 „	...
Prempur Táluka	750	...	750	750	...	750	4 „	...
Rámas Táluka	1,185	...	1,185	171	1,014	1,458	4 „	...
Ranason Táluka	4,500	...	4,500	...	4,500	5 000	4 „	...
Rasiji Mulji of Mahomedpura	300	...	300	59	241	300	4 „	...
Rupal Táluka	2,925	...	2,925	...	2,925	3,250	4 „	...
Sábar Kántha Thána	15,860	...	15,860	842	15,018	20,945	4 „	...
Sadra Bazar	189	...	189	109	80	360	4 „	...
Satlasna Táluka	2,595	...	2,595	349	2,246	3 000	4 „	...
Sathamba Táluka	430	...	430	350	80	500	4 „	...
Shareholders of Maguna	351	...	351	..	351	500	4 „	...
Shareholders of Ijpara	1,442	...	1,442	302	1,140	1,500	4 „	...
Shareholders of Ranipura	200	...	200	47	153	250	4 „	...
Shareholders of Rampura	700	...	700	150	550	750	4 „	...
Sudasna Táluka	3,300	...	3,300	330	2,970	3,300	4 „	...
Tajpuri Táluka	1,250	...	1,250	250	1,000	1,250	4 „	...
Timba Táluka	166	...	166	66	100	500	4 „	...
Umuri Táluka	937	...	937	221	716	1,050	4 „	...
Vadgaum Táluka	7,200	...	7,200	730	6,470	7,750	4 „	...
Vakatsingji of Hapa	3,125	...	3,125	625	2,500	3,125	4 „	...

Vaktapur Táluka	800	...	800	271	529	800	4	„	...
Vátrak Kantha Thána	29,138	...	29,138	283	28,855	31,888	4	„	...
Danasingji, son of Virji Jethaji of Maguna	384	...	384	96	288	400	4	„	...
Wásna Táluka	11,546	...	11,546	2,440	9,106	13,613	4	„	...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	...	6,000	6,000	...	6,000	6,000	4	„	3 ...
Rewa Kántha Agency.									
Agar Estate	2,065	...	2,065	...	2,065	2,300	4	„	...
Amrapur Estate	224	...	224	25	199	250	4	„	...
Anghad do.	556	...	556	85	471	770	4	„	...
Bálásinor State	1,66,465	...	1,66,465	50,000	1,16,465	1,75,000	4	„	...
Chhotta Udepur State	40,323	...	40,323	15,323	25,000	50,000	4	„	.
Chudeswar Estate	(*a*)925	...	925	175	750	925	4	„	...
Dhari do.	673	...	673	102	571	750	4	„	...
Gotardi do.	112	...	112	12	100	125	4	„	...
Itwad do.	539	...	539	60	479	600	4	„	...
Jambu Ghoda State	5,000	...	5,000	3,000	2,000	5,000	4	„	...
Jesar Estate	164	...	164	16	148	165	4	„	...
Jiral Kamosli	(*a*) 459	...	459	300	159	600	4	„	...
Kasla Pagina Muwada	60	...	60	6	54	60	4	„	...
Mevli Estate	404	...	404	45	359	450	4	„	...
Moka Pagina Muwada	179	...	179	18	161	180	4	„	...
Moti Varnoli	148	...	148	33	115	165	4	„	...
Nahara	54	...	54	6	48	60	4	„	...
Nalia Estate	(*a*)445	...	445	50	395	445	4	„	...
Nangaon Estate	(*a*)725	...	725	175	550	725	4	„	...
Nani Varnoli	134	...	134	15	119	150	4	„	...
Palasni Estate	(*a*)4,474	...	4,474	724	3,750	5,375	4	„	...
Poicha do.	449	...	449	60	389	500	4	„	...
Raika Estate	550	...	550	77	473	550	4	„	...
Rajpipla State	5,80,004	...	5,80,004	1,00,003	4,80,001	6,25,000	4	„	...
Rana of Mandwa	17,997	...	17,997	2,720	15,277	20,000	4	„	...
Regan Estate	(*a*)240	...	240	50	190	240	4	„	...
Sanjeli State	10,000	...	10,000	5,000	5,000	10,000	4	„	...
Sunth State	30,000	...	30,000	...	30,000	30,000	4	„	...
Thakor of Alwa	(*a*)172	...	172	78	94	200	4	„	...
Thakor of Bhadarwa	13,000	...	13,000	1,300	11,700	13,000	4	„	...
Vadia Estate	(*b*) 154	...	154	...	154	200	4	„	...
Vaktapur do.	269	...	269	41	228	300	4	„	...
Vanmala do.	1,445	...	1,445	...	1,445	1,500	4	„	...
Varnolmal do	418	...	418	47	371	465	4	„	...
Vasan Sevda Estate	(*a*)558	...	556	175	383	600	4	„	...
Zumkha Estate	202	...	202	22	180	225	4	„	...
Carried forward	1,16,38,624	3,36,585	1,19,75,209	13,80,562	1,05,94,647				12,518
	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573				9,65,313

(*a*) Revised balances due to re-distribution of advances.
(*b*) Differs from last year's closing balance by 1 for corrections since made.

Debt, Deposits, etc.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO NATIVE STATES—*contd.*	3,80,68,342	16,82,676	3,97,51,018	24,73,445	3,72,77,573			9,65,313
Brought forward	1,16,38,621	3,36,585	1,19,75,209	13,80,562	1,05,94,647			12,518
BOMBAY—*contd.*								
Bijapur Agency.								
Daphlapur State	12,000	...	12,000	2,000	10,000	12,000	4 per cent.	...
Jath State	5,65,000	...	5,65,000	...	5,65,000	5,65,000	4 „	...
Kolhápur and Southern Maratha Country.								
Wadi Estate	3,000	...	3,000	1,120	1,880	5,000	4 „	...
Kaira Agency.								
Cambay State	...	1,00,000	1,00,000	1,00,000	...	2,25,000	4 „	2,505
Surat Agency.								
Dharampur State	1,02,489	...	1,02,489	17,261	85,228	1,40,000	4 „	...
TOTAL	1,23,21,113	4,36,585	1,27,57,698	15,00,943	1,12,56,755			15,023
TOTAL LOANS TO NATIVE STATES . ₹	5,03,89,455	21,19,261	5,25,08,716	39,74,388	4,85,34,328			9,80,336
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	24,36,790	...	24,36,790	3,64,583	20,72,207	78,31,200	4½ per cent.	99,731
Ditto ditto	...	5,00,000	5,00,000	5,00,000	...	15,00,000	4 „	3,452
Ditto Port Fund	17,65,000	...	17,65,000	...	17,65,000	17,65,000	4½ „	79,425
Ditto Port Trust Consolidated Loan	19,39,997	...	19,39,997	3,43,680	15,96,317	53,40,349	4½ „	82,455
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 „	11,50,823
TOTAL	3,49,12,353	5,00,000	3,54,12,353	12,08,263	3,42,04,090			14,15,886
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 „ (*b*)	57,200
Ditto Harbour Trust	41,56,052	...	41,56,052	10,000	41,46,052	61,98,018	4½ „	1,67,738
TOTAL	55,86,052	...	55,86,052	10,000	55,76,052			2,24,938
BOMBAY.								
Bombay Municipality (Water-supply)	(*a*) 24,58,261	...	24,58,261	15,905	24,42,356	37,30,053	4 „	98,071
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ & 3 „	3,37,335
Ditto ditto, for Loans bearing interest under Act I and VI of 1873 and 1879	2,02,04,501	...	2,02,04,501	5,626	2,01,98,875	2,11,70,754	4½ „	18,18,264
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,43,857	...	2,43,857	5,626	2,38,231	8,44,679	*Nil.*	...
TOTAL	3,27,06,744	...	3,27,06,744	27,157	3,26,79,587			22,53,670
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . ₹	7,32,05,149	5,00,000	7,37,05,149	12,45,420	7,24,59,729			38,94,494

LOANS TO MOFUSSIL MUNICIPALITIES.									
INDIA, GENERAL.									
Ajmer Municipality	2,31,944	...	2,31,944	13,335	2,18,609	3,63,000	5 & 4 per cent.		11,271
Bangalore Civil and Military Station Municipality	69,408	...	69,408	9,548	59,860	1,00 000	4 ,,		2,681
Mercara Municipality (Water works)	3,000	...	3,000	1,000	2,000	5,000	4 ,,		120
Quetta ditto (Consolidated Loan)	37,417	...	37,417	6,316	31,101	1,05,278	1½ ,,		1,684
TOTAL	3,41,769	..	3 41,769	30,199	3,11 570				15,756
CENTRAL PROVINCES AND BERAR.									
Akola Municipality	88,200	,,	88,200	...	88,200	1,26,000	*Nil*		...
Amraoti Camp Municipality	4,677	..	4,677	719	3,958	5,000	6 per cent.		281
TOTAL	92,877	...	92,877	719	92,158				281
N.-W. FRONTIER PROVINCE.									
Harripur Municipality	25,090	...	25,090	1,277	23,813	31,000	4 ,,		1,004
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	4,59,736	...	4,59,736	32,195	4,27,541				17,041
LOANS TO RAILWAY COMPANIES.									
INDIA, GENERAL.									
Kalka-Simla Railway Company	50,50,000	45,00,000	95,50,000	...	95,50,000	...	4 ,,		2,63,184
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.									
INDIA, GENERAL									
Amir Mahommed Khan Shadazai	2,873	...	2,873	256	2,617	3,000	5 ,,		144
Arbab Badal Jan Ahmed Khanzai	5,981	...	5,981	501	5,480	8,300	5 ,,		299
Chandi Ram Bania	7,000	...	7,000	1,400	5,600	7,000	4 ,,		266
Dewan of the Khwaja Saheb's Dargah	...	...	...	...	...	49,650	5 ,,		3
Fakhruddin Khan	900	...	900	300	600	1,500	5 ,,		48
Iran Khan	1,700	...	1,700	300	1,400	2 000	4 ,,		68
Malik Nador	738	...	738	738	...	2,000	5 ,,		42
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	...	20,000	20,000	4½ ,,		1,550
Carried over	39,192	...	39,192	3,495	5,697				2,420

(a) Differs from last year's closing balance by 1 for corrections since made.

(b) Two per cent. additional appropriated to form Sinking Fund.

No. 93—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

		Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		₹	₹	₹	₹	₹	₹		₹
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*									
Brought forward		39,192	...	39,192	3,495	35,697			2,420
INDIA GENERAL—*contd.*									
Mir Hazar Ghazni Marri Rasaldar Mani Levies		2,698	...	2,698	165	2,533	3,000	5 per cent.	135
Mir Md. Hussain		11,000	...	11,000	1,000	10,000	12,000	5 ,,	550
Multan Thakurate		17,000	...	17,000	5,000	12,000	22,000	4 ,,	...
Pishin Horse dealers		4,119	...	4,119	1,334	2,785	10,000	4 ,,	166
Sayid Wali Shah		2,400	...	2,400	600	1,800	3,000	4 ,,	103
Sirdar Bahadur Akbar Khan		3,250	...	3,250	675	2,575	6,000	*Nil*	...
Sirdar Bahadur Bangal Khan		1,000	...	1,000	450	550	4,000	,,	...
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais		7,000	...	7,000	600	6,400	7,000	4 per cent.	280
Talukdars of Ajmer		903	...	903	...	903	8,25,000	5 ,,	2,250
Thakur of Lawa of Rajputana		14,678	...	14,678	4,000	10,678	20,000	4 ,,	...
Thakur of Lawa		5,000	...	5,000	2,279	2,721	6,000	4 ,,	...
Thakur of Piploda		33,000	...	33,000	...	33,000	33,000	4 ,,	...
	₹	1,41,240	...	1,41,240	19,598	1,21,642			5,904
N.-W. F. PROVINCE.									
Sheikh Mohammad Akbar Khan and Brother		18,742	...	18,742	285	18,457	20,000	4 ,,	382
BOMBAY.									
Zia-ul-Nissa Ladli Begum		...	20,827	20,827	20,827	...	3,50,000	4 ,,	305
Chiman Sing Ram Sing & Co.		91,971	...	91,971	8,329	83,642	1,00,000	4 ,,	3,671
		91,971	20,827	1,12,798	29,156	83,642			3,976
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES		2,51,953	20,827	2,72,780	49,039	2,23,741			10,262
LOANS TO DISTRICT, ETC., COMMITTEES.									
INDIA, GENERAL.									
Cantonment Committee, Mhow		1,23,365	...	1,23,365	10,000	1,13,365	3,00,000	4 per cent.	4,913
Ditto, Secunderabad (Water-works)		7,55,816	...	7,55,816	...	7,55,816	8,30,500	4½ & 4 ,,	...
Bhopawar Bazar Fund		6,666	...	6,666	281	6,385	10,000	4 ,,	267
Aurungabad Cantonment Fund (*b*)		(*a*) 16,658	...	16,658	...	16,658	22,000	4½ ,,	...
		9,02,505	...	9,02,505	10,281	8,92,224			5,180
BOMBAY.									
Poona Cantonment Fund		37,929	...	37,929	2,749	35,180	42,815	4 ,,	1,517
Ahmedabad Cantonment Fund		1,484	...	1,484	352	1,132	1,822	4 ,,	58
Hyderabad Cantonment Fund		10,000	...	10,000	...	10,000	10,000	4 ,,	54
		49,413	...	49,413	3,101	46,312			1,629
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES	₹	9,51,918	...	9,51,918	13,382	9,38,536			6,809

REGIMENTAL AND OTHER LOANS.									
Military.									
INDIA, GENERAL.									
Bengal Command.									
Officer Commanding, Northern Bengal Mounted Rifles	5,000	...	5,000	1,000	4,000	5,000	4	per cent.	17
Ditto 2nd (P. B.) Calcutta Volunteer Rifles	1,600	...	1,600	700	900	3,000	4	,,	64
Ditto Surma Valley Light Horse	3,600	...	3,600	1,200	2,400	6,000	4	,,	144
Ditto Cawnpur Volunteer Rifles	19,000	...	19,000	1,500	17,500	34,000	4½	,,	855
Ditto Port Defence Volunteers	3,000	...	3,000	1,000	2,000	5,000	4	,,	120
Ditto Bengal Cavalry Regiments	2,79,740	1,00,000	3,79,740	21,377	3,58,363	5,46,972	4	,,	11,171
Punjab Command.	3,11,940	1,00,000	4,11,940	26,777	3,85,163				12,371
Queen's Own Corps of Guides Cavalry for construction of lines	5,605	9,755	15,360	1,449	13,911	19,000	4	,,	495
Native Cavalry Regiments	1,77,646	26,487	2,04,133	25,168	1,78,965	5,46,749	4	,,	17,332
Mounted Infantry School, Sialkot	500	...	500	100	400			...	...
Do. do. do. Umballa	...	500	500	100	400	500		...	...
Native Cavalry Regiments for horse runs	80,000	23,000	1,03,000	40,000	63,000	2,86,000	4	per cent.	2,200
Second Punjab Volunteer Rifle Corps	6,000	..	6,000	1,000	5,000	22,000		...	...
Sixteenth Cavalry	2,332	1,497	3,829	1,329	2,500	4,000	4	per cent.	100
24th Punjabis, for purchase of a bazar	...	842	842	...	842	842	4	,,	...
TOTAL	2,72,083	62,081	3,34,164	69,146	2,65,018				20,127
	5,84,023	1,62,081	7,46,104	95,923	6,50,181				32,498
MADRAS.									
Madras Command.									
Commandant, Madras Volunteer Guards	3,900	...	3,900	2,500	1,400	16,400	4	,,	185
Ditto Nilgiri Volunteer Rifles	1,000	...	1,000	1,000	...	6,000	4	,,	57
Officer Commanding, 15th Company, Burma	...	20,000	20,000	1,000	19,000	20,000	4	,,	800
Ditto No. 6 Ammunition Column	...	300	300	...	300	300		*Nil*	...
Ditto "E" Ammunition Column	...	100	100	...	100	100		*Nil*	...
TOTAL	4,900	20,400	25,300	4,500	20,800				1,042
BOMBAY.									
Bombay Command									
General Officer Commanding, Quetta District	1,267	...	1,267	340	927	4,000		...	...
Officer Commanding, Baluch Volunteer Rifle Corps	...	6,000	6,000	..	6,000	6,000	4	per cent.	...
Ditto Deoli Irregular Force	2,340	...	2,340	2,340	...	3,600		..	...
Ditto Karachi Artillery Volunteers	...	3,500	3,500	...	3,500	3,500	4	per cent.	...
Ditto Sind Volunteer Rifles	18,855	...	18,855	1,746	17,109	28,500	4	,,	754
Ditto at Ahmednagar	5,412	...	5,412	195	5,217	5,600	4	,,	216
General Secretary, Royal Army Temperance Association	...	13,000	13,000	...	13,000	13,000	4	,,	...
TOTAL	27,874	22,500	50,374	4,621	45,753				970
Civil.									
INDIA.									
Hyderabad Contingent (*b*)	2,700	...	2,700	1,200	1,500	4,000	4	,,	86
TOTAL REGIMENTAL AND OTHER LOANS R	6,19,497	2,04,981	8,24,478	1,06,244	7,18,234				34,596

(*a*) Differs from last year's closing balance by 1 for corrections since made.

(*b*) Transferred from Berar.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year—*continued.*

		Amount, 1st April 1903.	Amount Advanced.	Tot. l.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
		₹	₹	₹	₹	₹	₹		₹
ADVANCES TO CULTIVATORS.									
INDIA, GENERAL.									
Advances for Improvement of Land		4,35,645	33,137	4,68,782	1,07,783	3,60,999	5,40,000	6¼ per cent.	9,949
Ditto for relief of Agriculturists and other purposes		1,85,741	14,926	2,00,667	91,273	1,09,394	6,57,000	6¼ „	
TOTAL		6,21,386	48,063	6,69,449	1,99,056	4,70,393			9,949
CENTRAL PROVINCES AND BERAR.									
Advances for Improvement of Land		2,30,715	10,799	2,41,514	72,653	1,68,861			19,578
Ditto under the Agriculturists Loan		(a)52,447	8,364	60,811	33,028	27,783			...
TOTAL		2,83,162	19,163	3,02,325	1,05,681	1,96,644			19,578
N.-W. FRONTIER PROVINCE.									
Advances for Improvement of Land		73,737	39,611	1,13,348	14,990	98,358			3,706
Ditto under the Agriculturists Loan		86,396	49,347	1,35,743	68,134	67,609			2,878
TOTAL		1,60,133	88,958	2,49,091	83,124	1,65,967			6,584
TOTAL ADVANCES TO CULTIVATORS	R	10,64,681	1,56,184	12,20,865	3,87,861	8,33,004			36,111
GRAND TOTAL	R	13,19,92,389	75,01,253	13,94,93,642	58,08,529	13,36,85,113			52,42,833
Grand Total converted into £ at R15 = £1	£	8,799,492	500,084	9,299,576	387,235	8,912,341			349,522
Distribution of the Grand Total—									
India, General		4,43,52,838	53,92,820	4,97,45,658	24,51,803	4,72,93,855			12,05,221
Central Provinces and Berar		6,89,221	19,163	7,08,384	2,06,576	5,01,808			19,859
Bengal		3,51,78,352	5,00,000	3,56,78,352	12,96,555	3,43,81,797			14,27,594
Punjab		7,79,946	10,00,000	17,79,946	1,89,431	15,90,515			80,941
North-West Frontier Province		2,03,965	88,958	2,92,923	84,686	2,08,237			7,970
Madras		55,90,952	20,400	56,11,352	14,500	55,96,852			2,25,980
Bombay		4,51,97,115	4,79,912	4 56,77,027	15,64,978	4,41,12,049			22,75,268

(a) Differs from last year's closing balance by 1 for correction since made.

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1904, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1903.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1904	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	29,625	...	29,625	1,390	28,235	35,000	4 per cent.	1,185
Burhanpur „	42,008	...	42,008	6,196	35,812	1,05,000	4½ „	1,822
Jubbulpore „	1,46,887	68,000	2,14,887	2,901	2,11,986	2,68,000	4 „	11,815
Khandwa „	3,04,811	...	3,04,811	2,270	3,02,541	3,60,000	4 „	9,186
Nagpur „	2,40,546	32,408	2,72,954	21,649	2,51,305	4,70,000	4½ „	10,782
Raipur „	63,339	8,000	71,339	4,839	66,500	1,08,000	4½ & 4 „	2,797
Wardha „	82,297	....	82,297	1,905	80,392		4 „	3,273
TOTAL	9,09,513	1,08,408	10,17,921	41,150	9,76,771			40,860
BURMA.								
Akyab Municipality	5,222	...	5,222	2,292	2,930	20,000	5 per cent.	233
Henzada „	6,518	30,000	36,518	970	35,548	40,000	4½ & 4 „	293
Letpadan „	1,101	...	1,101	1,101	...	5,000	5 „	42
Maubin „	...	8,000	8,000	429	7,571	8,000	4 „	160
Mergui „	371	...	371	371	...	3,000	5 „	12
Myaungmya „	45,000	...	45,000	1,505	43,495	45,000	4 „	1,852
Prome „	1,79,291	...	1,79,291	11,806	1,67,485	3,50,000	5 & 4 „	8,646
Sandoway „	881	...	881	881	...	4,000	5 „	33
Shwegyin „	3,592	...	3,592	1,116	2,476	10,000	5 „	180
Yandoon „	36,757	...	36,757	5,395	31,362	75,000	5 „	1,771
TOTAL	2,78,733	38,000	3,16,733	25,866	2,90,867			13,222
ASSAM.								
Gauhati Municipality	11,446	...	11,446	762	10,684	13,560	4 per cent.	458
Sylhet „	...	10,000	10,000	...	10,000	10,000	4 „	...
	11,446	10,000	21,446	762	20,684			458
Carried forward	11,99,692	1,56,408	13,56,100	67,778	12,88,322			54,540

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	₹	₹	₹	₹	₹	₹		₹
Brought forward	11,99,692	1,56,408	13,56,100	67,778	12,88,322			54,540
BENGAL.								
Arrah Municipality	82,454	1,000	83,454	3,480	79,974	1,00,000	4 per cent.	3,274
Assansol ,,	...	4,000	4,000	466	3,534	4,000	4 ,,	80
Bankura ,,	...	2,000	2,000	...	2,000	2,000	4 ,,	...
Barasat ,,	2,356	...	2,356	526	1,830	5,000	4½ ,,	100
Berhampur ,,	15,134	...	15,134	1,316	13,818	15,600	4 ,,	592
Bhagalpur ,,	2,61,386	...	2,61,386	6,873	2,54,513	3,00,000	4 ,,	10,387
Bhatpara ,,	...	20,000	20,000	...	20,000	20,000	4 ,,	...
Chittagong ,,	29,734	...	29,734	4,379	25,355	57,000	4½ & 4 ,,	1,261
Cox Bazar ,,	220	...	220	220	...	2,000	4½ ,,	5
Dacca ,,	95,170	...	95,170	3,389	91,781	1,25,000	4½ ,,	4,245
Darbhanga ,,	12,982	...	12,982	4,477	8,505	40,000	4½ ,,	534
Darjeeling. ,,	4,53,295	59,860	5,13,155	14,231	4,98,924	6,08,845	4½ & 4 ,,	19,191
Debhatta ,,	696	...	696	222	474	2,000	4½ ,,	29
Dinajpur ,,	8,735	...	8,735	1,315	7,420	10,000	4 ,,	336
Garden Reach ,,	44,255	...	44,255	2,948	41,307	45,000	4 ,,	1,755
Garulia ,,	...	5,000	5,000	...	5,000	5,000	4 ,,	...
Gaya ,,	35,765	...	35,765	2,577	33,188	45,000	4½ ,,	1,581
Howrah ,,	(a) 15,76,137	1,00,000	16,76,137	42,794	16,33,343	20,33,000	4 ,,	62,622
Jalpaiguri ,,	12,637	...	12,637	815	11,822	18,000	4½ ,,	560
Jamalpur ,,	4,184	...	4,184	646	3,538	6,600	4½ ,,	181
Krishnagar ,,	22,254	...	22,254	1,604	20,650	28,000	4½ ,,	984
Kurseong ,,	726	...	726	628	98	3,000	4 ,,	40
Manicktolla ,,	76,522	25,000	1,01,522	99,441	2,081	1,25,000	4½ & 4 ,,	3,893
Meherpur ,,	207	...	207	181	26	1,500	4½ ,,	7
Monghyr ,,	4,269	...	4,269	2,087	2,182	10,000	4½ ,,	169
Mozufferpore ,,	60,837	1,751	62,588	3,641	58,947	70,000	4½ & 4 ,,	2,667
Narayanganj ,,	12,631	...	12,631	12,631	...	25,000	4½ ,,	540
Nasirabad ,,	11,986	3,000	14,986	1,134	13,852	15,500	4 ,,	529
Patna ,,	3,04,459	753	3,05,212	10,134	2,95,078	3,68,000	4½ & 4 ,,	13,402
Pooree ,,	2,421	...	2,421	2,421	...	20,000	4½ ,,	82
Purnea ,,	...	6,000	6,000	247	5,753	6,000	4 ,,	120
Rajpur ,,	2,874	...	2,874	220	2,654	3,750	4½ ,,	128
Rampur Boalia ,,	3,497	...	3,497	475	3,022	5,000	4½ ,,	152
Ranaghat ,,	2,386	...	2,386	525	1,861	5,000	4½ ,,	102

Rungpur	„	1,588	...	1,588	409	1,179	10,000	4 „	59
Serajgunj	„	3,658	...	3,658	783	2,875	7,500	4½ „	156
Serampore	„	17,390	...	17,390	1,524	15,866	30,000	4½ „	783
Sherpur	„	3,635	...	3,635	753	2,882	4,000	4 „	138
South Barrackpur	„	2,500	...	2,500	970	1,530	2,500	4 „	90
South Suburban	„	28,030	...	28,030	500	27,530	29,000	4 „	561
Titaghur	„	...	13,000	13,000	320	12,680	13,000	4 „	260
Vishnupur	„	...	4,000	4,000	...	4,000	4,000	4 „	...
	TOTAL	31,97,010	2,45,364	34,42,374	2,31,302	32,11,072			1,31,595
UNITED PROVINCES OF AGRA AND OUDH.									
Agra	Municipality	11,73,138	81,000	12,54,138	79,613	11,74,525	16,04,820	4½ &4 per cent.	46,703
Allahabad	„	13,28,784	...	13,28,784	47,850	12,80,934	17,19,211	4 „	52,252
Benares	„	24,51,179	1,50,000	26,01,179	21,010	25,80,169	29,58,226	4 „	87,215
Cawnpore	„	10,50,087	...	10,50,087	3,24,259	7,25,828	19,50,000	4 „	38,958
Dehra Dun	„	78,263	10,000	88,263	2,125	86,138	1,16,000	4 „	3,511
Etah	„	1,180	...	1,180	1,180	...	7,000	4 „	44
Jalesar	„	1,630	...	1,630	384	1,246	2,000	4 „	62
Kashipur	„	5,362	...	5,362	176	5,186	6,500	4½ „	223
Koil	„	17,711	...	17,711	2,186	15,525	21,000	4½ & 4 „	1,002
Lucknow	„	10,99,119	...	10,99,119	33,090	10,66,029	13,20,000	4 „	42,856
Meerut	„	6,53,534	...	6,53,534	26,047	6,27,487	7,50,000	4 „	38,681
Mussoorie	„	97,209	...	97,209	3,258	93,951	1,16,000	4½ & 4 „	4,070
Muzaffarnagar	„	25,000	...	25,000	548	24,452	25,000	4 „	983
Naini Tal	„	3,77,877	....	3,77,877	7,986	3,69,891	4,00,000	4 „	15,028
	TOTAL	83,60,073	2,41,000	86,01,073	5,49,712	80,51,361			3,31,588
PUNJAB.									
Amritsar	Municipality	2,15,840	5,66,642	7,82,482	...	7,82,482	12,00,000	4 per cent.	17,457
Dalhousie	„	26,839	...	26,839	2,633	24,206	50,336	5 „	1,342
Delhi	„	8,24,221	...	8,24,221	31,813	7,92,408	10,65,000	4 „	32,692
Dera Ghazi Khan	„	3,12,535	...	3,12,535	25,790	2,86,745	4,98,000	4 „	12,502
Dharamsala	„	...	3,440	3,440	...	3,440	15,000	4 „	...
Hoshiarpur	„	11,900	...	11,900	1,300	10,600	15,000	4 „	550
Lahore	„	12,38,083	...	12,38,083	45,477	11,92,606	17,75,000	4 „	49,523
Ludhiana	„	23,692	...	23,692	3,000	20,692	60,000	5 „	1,181
Murree	„	88,120	...	88,120	2,258	85,862	1,00,000	4 „	3,525
Simla	„	(a) 12,36,333	38,839	12,75,172	63,396	12,11,776	17,26,438	4 „	52,567
Umballa	„	45,297	9,404	54,701	1,126	53,575	88,000	4 „	2116
	TOTAL	40,,2,860	6,18,325	46,41,185	1,76,793	44,64,392			1,73,455
	Carried forward	1,67,79,635	12,61,097	1,80,40,732	10,25,585	1,70,15,147			6,91,178

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1903.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	1,67,79,635	12,61,097	1,80,40,732	10,25,585	1,70,15,147			6,91,178
MADRAS.								
Adoni Municipality	1,03,666	...	1,03,666	20,310	83,356	1,17,000	4½ & 4 per cent.	4,142
Anakápalle „	1,319	...	1,319	318	1,001	3,000	4½ „	56
Bellary „	22,500	...	22,500	2,500	20,000	25,000	4 „	905
Calicut „	11,790	...	11,790	1,958	9,832	29,580	4½ & 4 „	507
Cannanore „	2,000	...	2,000	173	1,827	2,000	4 „	73
Cocanada „	1 02,694	26,420	1,29,114	2,674	1,26,440	1,44,520	4½ & 4 „	4,365
Conjeeveram „	1,13,542	...	1,13,542	2,834	1,10,708	1,28,500	4½ „	4,826
Coonoor „	5,956	...	5,956	650	5,306	12,000	4½&4½ „	256
Cuddapah „	8,520	...	8,520	650	7,870	11,695	4½&4 „	360
Dindigul „	38,507	...	38,507	1,131	37,376	43,000	4½& 4 „	1,572
Kombhakonam „	37,620	...	37,620	2,954	34,666	60,000	4½ „	1,660
Kurnool „	56,029	...	56,029	2,288	53,741	70,920	4½ & 4 „	2,405
Madura „	1,61,308	...	1,61,308	4,795	1,56,513	1,95,500	4½ „	6,861
Mangalore „	...	10,000	10,000	...	10,000	10,000	4 „	...
Mayavaram „	2,900	...	2,900	325	2,575	8,500	4½ „	123
Negapatam „	...	5,000	5,000	...	5,000	5,000	4 „	...
Ootacamund „	91,763	1,00,000	1,91,763	6,070	1,85,693	2,26,400	4½ & 4 „	3,763
Tanjore „	1,38,967	...	1,38,967	6,317	1,32,650	1,90,000	4½ „	5,906
Tellicherry „	500	7,000	7,500	500	7,000	12,000	4½ & 4 „	77
Trichinopoly „	1,91,006	...	1,91,006	8,226	1,82,780	2,31,500	4½ & 4 „	7,654
Tuticorin „	48,321	7,500	55,821	1,746	54,075	57,500	4 „	1,933
Vaniyambadi „	13,000	...	13,000	1,082	11,918	13,000	4 „	522
Vellore „	14,000	...	14,000	6,000	8,000	20,000	4 „	754
Vizagapatam „	2,10,031	23,400	2,33,431	5,948	2,27,483	2,53,500	4½ & 4 „	9,701
TOTAL	13,75,939	1,79,320	15,55,259	79,449	14,75,810			58,481
BOMBAY.								
Ahmedabad Municipality	2,30,590	...	2,30,590	10,783	2,19,807	4,50,000	4½ per cent.	10,273
Ahmednagar „	1,44,831	...	1,44,831	..	1,44,831	1,44,831	4½ & 4 „	3,000
Alibag „	9,833	...	9,833	2,372	7,461	10,000	4 „	333
Bandra „	64,360	20,000	84,360	4,982	79,378	1,02,800	4½ & 4 „	2,833
Belgaum „	14,373	..	14,373	6,497	7,876	20,277	4 „	...
Bhingar „	4,473	...	4,473	973	3,500	4,500	4 per cent. and *nil.*	...
Bhiwndi „	(*a*) 202	...	202	202	...	2,000	4 per cent.	8
Bulsár „	14,797	...	14,797	1,815	12,982	35,000	4 „	540
Dakor „	4,129	...	4,129	1,848	2,281	8,000	4 „	223

Dharwar	35,803	...	35,803	5,927	29,876	40,000	4	„	1,291
Dhulia	2,08,821	...	2,08,821	5,972	2,02,849	2,50,000	4½	„	9,296
Godhra	4,377	...	4,377	584	3,793	10,000	5	„	211
Hubli	2,26,883	...	2,26,883	19,840	2,07,043	2,92,000	4½ & 4	„	9,559
Igatpuri	...	3,566	3,566	...	3,566	3,565	4	„	...
Ilkal	(a) 2,335	...	2,335	896	1,439	3,500	4	„	94
Karad	11,000	...	11,000	1,759	9,241	11,000	4	„	712
Malegaon	6,739	...	6,739	1,828	4,911	10,000	4	„	487
Mhasvad	911	...	911	124	787	1,500	4½	„	40
Nargund	214	...	214	214	...	1,000	4	„	8
Nasik	34,351	...	34,351	4,958	29,393	50,000	4	„	1,306
Panvel	60,904	...	60,904	5,066	55,838	73,000	4½ & 4	„	2,551
Poona	2,85,992	1,173	2,87,165	2,516	2,84,649	3,19,661	4	„	1,336
Ranebennur	716	...	716	468	248	2,000	4	„	28
Ratnagiri	2,451	...	2,451	760	1,691	3,000	4	„	119
Roha Ashtami	1,932	...	1,932	827	1,105	2,500	4½	„	63
Sangamner	186	...	186	186	...	5,000	*Nil*		...
Satara	55,000	...	55,000	3,619	51,381	55,000	4 per cent.		2,735
Sholapur	29,367	45,000	74,367	29,367	45,000	1,00,000	4	„	2,096
Sinnar	(a) 4,835	...	4,835	1,574	3,261	6,500	4	„	170
Sirur	5,000	...	5,000	1,733	3,267	5,000	4	„	513
Sukkur	(a) 13,997	...	13,997	13,997	...	1,00,000	4	„	185
Thana	4,858	...	4,858	1,057	3,801	10,000	4	„	176
Uran	8,000	...	8,000	647	7,353	8,000	4	„	353
Vita	400	...	400	288	112	1,000	4	„	13
Wai	...	2,963	2,963	...	2,963	2,963	4	„	...
TOTAL	14,92,660	72,702	15,65,362	1,33,679	14,31,683				50,552
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . R	1,96,48,231	15,13,119	2,11,61,353	12,38,713	1,99,22,640				8,00,211
LOANS TO PORT FUNDS.									
BURMA.									
Bassein Port Fund	12,000	...	12,000	1,000	11,000	12,000	¼ per cent.		480
Mergui Port Fund	33,448	...	33,448	33,448	..	37,000	4½	„	1,882
TOTAL	45,448	...	45,448	34,448	11,000				2,362
BENGAL.									
Chittagong Port Fund	1,35,305	...	1,35,305	1,10,708	24,597	2,33,000	4½ per cent.		3,539
BOMBAY.									
Karachi Port Trust	16,71,741	...	16,71,741	63,591	16,08,150	22,61,500	4½ per cent.		74,521
TOTAL LOANS TO PORT FUNDS . R	18,52,494	..	18,52,494	2,08,747	16,43,747				80,422

(a) Differs from last year's closing balance by 1 for corrections since made.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	₹	₹	₹	₹	₹	₹		₹
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	20,596	...	20,596	5,037	15,559	26,000	4 per cent.	803
BURMA.								
Taung Gyi Improvement Fund	23,713	...	23,713	1,184	22,529	27,000	4 per cent.	949
BENGAL.								
Balasore District Board	11,556	...	11,556	5,664	5,892	17,000	4 per cent.	406
Chittagong ,,	9,711	...	9,711	6,402	3,309	30,000	4½ ,,	366
Darbhanga ,,	1,68,714	...	1,68,714	48,104	1,20,610	3,30,000	4½ ,,	9,321
Darjeeling Road Committee	91,367	...	91,367	3,693	87,674	1,00,000	4 ,,	3,618
Dinajpur District Board	(a)1,04,635	...	1,04,635	13,914	90,721	2,00,000	4½ ,,	4,709
Deogur Lodging House Fund	...	4,000	4,000	...	4,000	4,000	4 ,,	...
Manbhum District Board	1,309	...	1,309	1,309	...	6,000	4½ ,,	44
Monghyr ,,	50,000	...	50,000	...	50,000	1,00,000	4½ ,,	2,250
Mozufferpore ,,	59,628	...	59,628	3,464	56,164	80,000	4½ ,,	2,645
Nadia ,,	6,959	...	6,959	2,217	4,742	20,000	4½ ,,	288
Rungpur ,,	...	75,000	75,000	1,242	73,758	75,000	4 ,,	1,500
Sarun ,,	6,545	...	6,545	6,545	...	30,000	4½ ,,	222
TOTAL	5,10,424	79,000	5,89,424	92,554	4,96,870			25,369
PUNJAB.								
Karnal District Board	82,196	..	82,196	3,128	79,068	95,000	4 per cent.	3,288
MADRAS.								
Bellary Local Fund Board	30,000	...	30,000	10,000	20,000	50,000	4 per cent.	1,200
BOMBAY.								
Dharwar District Local Board	1,44,204	...	1,44,204	3,331	1,40,873	1,60,000	4½ per cent.	6,441
Satara ,,	34,546	...	34,546	1,859	32,687	34,546	4 ,,	445
TOTAL	1,78,750	...	1,78,750	5,190	1,73,560			6,886
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ₹	8,45,679	79,000	9,24,679	1,17,093	8,07,586			38,495

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.

BENGAL.								
Barabhum Encumbered Estate	1,068	...	1,068	534	534	2,672	5 per cent.	47
Nayagarh State	21,090	...	21,090	21,057	33	40,000	6 „	1,609
Patkum Encumbered Estate	2,500	...	2,500	1,250	1,250	6,250	5 „	109
Prince Jehan Kadir Mirza	44,843	...	44,843	2,840	42,003	80,000	4½ „	1,960
Raja of Daspala	7,000	...	7,000	7,000	...	7,000	4½ „	...
TOTAL	76,501	...	76,501	32,681	43,820			3,725
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	9,48,566	...	9,48,566	72,623	8,75,943	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	24,117
PUNJAB.								
Diocesan Board of Education	639	...	639	639	...	17,000	4½ per cent.	37
Mirza Surya Jah	1,679	...	1,679	1,679	...	45,000	5 „	13
Nawab of Dujana	5,000	...	5,000	5,000	...	50,000	4 „	39
Nawab of Loháru	46,500	...	46,500	3,873	42,627	50,000	4 „	...
Nawab Sir Imam Bakhsh Khan	840	...	840	190	650	1,740	*Nil.*	...
Rai Hira Chand	3,749	...	3,749	938	2,811	15,000	5 per cent.	187
Raja Niamutulla Khan	12,140	...	12,140	1,462	10,678	29,000	4½ „	539
Seraj-ud-din Haidar	13,524	...	13,524	4,064	9,460	42,000	4 „	469
TOTAL	84,071	...	84,071	17,845	66,226			1,284
MADRAS.								
Nawab of Banganapalle	34,944	9,351	44,295	...	44,295	56,000	4 per cent.	...
Carried forward	11,44,082	9,351	11,53,433	1,23,149	10,30,284			29,126

(*a*) Differs from last year's closing by 1 for correction since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1903.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1904.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest received and credited to Revenue.
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*	₹	₹	₹	₹	₹	₹		₹
Brought forward	11,44,082	9,351	11,53,433	1,23,149	10,30,284			29,126
BOMBAY.								
Administrator, Jath State	1,91,909	...	1,91,909	77,754	1,14,155	2,25,000	5 per cent.	46,575
Chandna Kasbatis	63	...	63	63	...	4,058	5 „	30
Maliks of Thásra	17,439	...	17,439	4,743	12,696	30,000	5 „	177
Mir NajafAli Khan, son of Mir Ali Akbar Khan, Talpur	...	2,000	2,000	200	1,800	2,000	*Nil.*	...
Mir Rustom Khan II, valad H. H. Mir Imambaksh Khan	...	2,800	2,800	100	2,700	2,800		
Mir Shah Mahomed Khan of Shikarpur	138	...	138	66	72	300		
TOTAL	2,09,549	4,800	2,14,349	82,926	1,31,423			46,782
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES R	13,53,631	14,151	13,67,782	2,06,075	11,61,707			75,908
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	7,77,359	1,287	7,78,646	1,59,881	6,18,765		5 per cent.	67,064
Embankment Advances	5,13,391	40,553	5,53,944	34,298	5,19,646			1,014
TOTAL	12,90,750	41,840	13,32,590	1,94,179	11,38,411			68,078
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	744	6	750	374	376			40
Oudh Talukdars' Relief Act—								
Dewan Kishen Kumar	14,400	...	14,400	2,400	12,000	76,625	*Nil.*	...
TOTAL	15,144	6	15,150	2,774	12,376			40
BOMBAY.								
Kaira Thakoors	1,26,575	...	1,26,575	20,596	1,05,979	2,70,000	5 per cent.	1,154
Manager, Sind Encumbered Estates, Karachi	1,790	...	1,790	330	1,460	70,000	8 „	173
Ditto ditto ditto, Hyderabad	24,850	3,000	27,850	1,340	26,510			2,028
Talukdari Settlement Officer, Ahmedabad	2,02,784	1	2,02,785	21,222	1,81,563	4,70,000	5 „	41
Ditto ditto, Broach	6,000	...	6,000	100	5,900	6,000	5 „	...
TOTAL	3,61,999	3,001	3,65,000	43,588	3,21,412			3,396
TOTAL ADVANCES UNDER SPECIAL LAWS R	16,67,893	44,847	17,12,740	2,40,541	14,72,199			71,514

	Amount, 1st April 1903.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1904.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS.							
CENTRAL PROVINCES.	₹	₹	₹	₹	₹		₹
Advances for improvement of land	4,17,081	1,03,592	5,20,673	1,27,954	3,92,719	4 to 6 per cent.	13,254
Ditto for relief of Agriculturists and other purposes	29,62,059	23,73,608	53,35,667	44,02,653	9,33,014	4 to 6 per cent. and *Nil.*	90,822
TOTAL	33,79,140	24,77,200	58,56,340	45,30,607	13,25,733		1,04,076
BURMA.							
Advances for improvement of land	2,700	...	2,700	900	1,800	5 per cent.	120
Ditto for relief of Agriculturists and other purposes	3,42,798	3,81,082	7,23,880	3,68,717	3,55,163		30,164
TOTAL	3,45,498	3,81,082	7,26,580	3,69,617	3,56,963		30,284
ASSAM.							
Advances for relief of Agriculturists and other purposes	31,062	30,027	61,089	15,009	46,080	6¼ per cent.	1,760
BENGAL.							
Advances for improvement of land	3,12,110	1,48,042	4,60,152	97,797	3,62,355	6¼ per cent.	18,337
Ditto for relief of Agriculturists and other purposes	2,13,855	2,26,824	4,40,679	1,60,494	2,80,185	6¼ „	15,020
TOTAL	5,25,965	3,74,866	9,00,831	2,58,291	6,42,540		33,357
UNITED PROVINCES OF AGRA AND OUDH.							
Advances for improvement of land	3,88,288	1,35,605	5,23,893	1,39,520	3,84,373	(*b*)	19,465
Ditto for relief of Agriculturists and other purposes	1,06,110	1,22,176	2,28,286	90,767	1,37,519	6¼ per cent.	7,455
TOTAL	4,94,398	2,57,781	7,52,179	2,30,287	5,21,892		26,920
PUNJAB.							
Advances for improvement of land	13,83,135	1,79,843	15,62,978	2,34,153	13,28,825	6¼ per cent.	59,837
Ditto for relief of Agriculturists and other purposes	16,93,761	5,71,126	22,64,887	14,05,027	8,59,860	6¼ „ and *Nil.*	20,599
TOTAL	30,76,896	7,50,969	38,27,865	16,39,180	21,88,685		80,436
Carried forward	78,52,959	42,71,525	1,21,24,884	70,42,991	50,81,893		2,76,833

(*b*) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1904, and the amount of such Loans at the commencement and close of the Year—*continued*.

		Amount, 1st April 1903.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1904.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*continued*.								
Brought forward		₹ 78,52,959	₹ 42,71,925	₹ 1,21,24,884	₹ 70,42,991	₹ 50,81,893		₹ 2,76,833
MADRAS.								
Advances for improvement of land		33,80,941	99,801	34,80,742	3,38,490	31,42,252	6¼, 5, 4½, 4 & 3 per cent.	1,61,422
Ditto for relief of Agriculturists and other purposes		4,25,536	1,50,694	5,76,230	1,06,592	4,69,638	6¼, 5, 4½ & 3 per cent.	23,387
Ditto ditto ditto		3,885	...	3,885	1,367	2,518	*Nil.*	...
TOTAL		38,10,362	2,50,495	40,60,857	4,46,449	36,14,408		1,84,809
BOMBAY.								
Advances for improvement of land		(*a*) 92,43,617	8,49,959	1,00,93,576	12,34,656	88,58,920	6¼, 6, 5, 4½ & 3⅛ per cent.	2,39,332
Ditto for relief of Agriculturists and other purposes		1,07,06,715	7,26,647	1,14,33,362	40,90,734	73,42,628		1,02,122
TOTAL		1,99,50,332	15,76,606	2,15,26,938	53,25,390	1,62,01,548		3,41,454
TOTAL ADVANCES TO CULTIVATORS	R	3,16,13,653	60,99,026	3,77,12,679	1,28,14,830	2,48,97,849		8,03,096
GRAND TOTAL	R	5,69,81,584	77,50,143	6,47,31,727	1,48,25,999	4,99,05,728		18,69,646
Grand Total converted into £ at R15=£1	£	3,798,772	516,676 ...	4,315,448	988,400	3,327,048		1,24,643
Distribution of the Grand Total—		₹	₹	₹	₹	₹		₹
Central Provinces		43,09,249	25,85,608	68,94,857	45,76,794	23,18,063		1,45,739
Burma		6,93,392	4,19,082	11,12,474	4,31,115	6,81,359		46,817
Assam		42,508	40,027	82,535	15,771	66,764		2,218
Bengal		57,35,955	7,41,070	64,77 025	9,19,715	55,57,310		2,65,663
United Provinces of Agra and Oudh		98,18,181	4,98,787	1,03,16,968	8,55,396	94,61,572		3,82,665
Punjab		72,66,023	13,69,294	86,35,317	18,36,946	67,98,371		2,58,463
Madras		52,51,245	4,39,166	56,90,411	5,35,898	51,54,513		2,44,490
Bombay		2,38,65,031	16,57,109	2,55,22,140	56,54,364	1,98,67,776		5,23,591

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1903-1904; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1904; and the BALANCE at that date.

Transactions.	Tanjore District Board. Mayavaram-Mutupet Railway.	
	₹	£
DURING THE YEAR 1903-1904.		
On account of Share and other Capital—		
Debentures:		
India	...	...
Advance made by the Government of India	...	...
On account of Capital Expenditure—		
Payments:		
India	...	...
...		
...		
TO 31ST MARCH 1904.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Advance made by the Government of India	12,34,720	82,315
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of account with District Board	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	8,546	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,720	2
Enlistment of Natives of India for service in the Colonies, etc.	1,987	3
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	2,445	4
Postal and Money Order Transactions	28,807	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Indian Native Troops sent to Mauritius	15,308	8
Indian Native Troops sent to Mombassa	...	9
Expenses in India in connection with the war in South Africa	712,204	10
Ditto ditto with the China Expeditionary Force	162,750	11
Ditto ditto Somaliland Expedition	301,830	12
New Native Regiments raised to replace those employed at Colonial Garrisons	...	13
Expenses in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	...	14
Miscellaneous	113,022	15
	1,353,619	16
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	17
Remittances by Administrators General	...	18
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	19
Rajputana-Malwa Railway ditto ditto	...	20
South Indian Railway Company ditto ditto	...	21
Bengal and North-Western Railway Company ditto ditto	...	22
Great Indian Peninsula Railway Company ditto ditto	...	23
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	6	24
Bills drawn by the Mission to the Court of Persia	...	25
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	2	26
Purchase of Silver	...	27
Gold remitted from India	3,066	28
Miscellaneous	...	29
	3,074	30
TOTAL £	1,356,693	31

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1904, and mencement and close of that Year.

No. of Items.	Balances, 1903. Credits.	1903-1904. India. Debits (Payments).	India. Credits (Receipts).	England. Debits (Payments).	England. Credits (Receipts).	Unadjusted Balances, 31st March 1904. Debits.	Unadjusted Balances, 31st March 1904. Credits.
	£	£	£	£	£	£	£
1	...	100,766	63	...	101,789	7,460	...
2	...	25,226	42	...	25,366	6,538	...
3	...	3,512	226	...	4,374	899	...
4	...	11,651	407	...	10,391	3,298	...
5	...	217,319	102,604	...	93,332	50,190	...
6	2,370	75	4,057	4,617	...	...	1,735
7	770	25	1,754	1,791	...	...	708
8	...	30,219	7,353	...	19,135	19,039	...
9	1,112	1,112	...	...	...	...	...
10	...	55,010	51,216	...	719,767	...	3,769
11	...	302,960	233,441	...	208,666	23,603	...
12	...	1,382,731	43,709	247	1,243,345	397,754	...
13	19,384	398	80,765	7,338	...	...	92,413
14	16,832	14,760	...	2,306	...	234	...
15	...	181,845	15,240	4,077	219,167	64,537	...
16	40,468	2,327,609	540,877	20,376	2,645,332	573,552	98,625
17	9,990	20	44,795	48,457	...	...	6,308
18	2,999	...	...	31,833	32,885	...	4,051
19	...	...	593,894	595,803	1,909	...	...
20	...	...	154,217	154,658	441	...	...
21	...	...	122,311	123,328	1,017	...	...
22	...	...	147,121	148,082	961	...	...
23	...	...	541,547	554,521	12,974	...	...
24	...	...	222,146	222,124	...	...	16
25	8,000	...	66,000	64,000	...	...	10,000
26	...	...	6,078	6,074	...	...	2
27	...	...	4,043,365	4,055,327	...	11,962	...
28	...	4,000,001	5,939	...	3,997,128	...	...
29	685	39,865	3,365	3,295	22,633	16,477	...
30	21,674	4,039,886	5,950,778	6,007,502	4,069,948	28,439	20,377
31	62,142	6,367,495	6,491,655	6,027,878	6,715,280	601,991	119,002

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1904, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1903.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1904.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	85,66,000	570,575	16,67,55,303	11,150,943	16,91,41,303	11,308,793	61,80,000	412,725
In Madras	25,10,000	167,186	3,98,45,894	2,661,769	4,00,54,894	2,675,214	23,01,000	153,741
In Bombay	28,90,000	192,434	15,01,93,648	10,046,591	14,78,65,648	9,890,452	52,18,000	348,573
TOTAL .	1,39,66,000	930,195	35,67,94,845	23,859,303	35,70,61,845	23,874,459	1,36,99,000	915,039
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			*3,30,00,000*	*2,200,000*	*3,30,00,000*	*2,200,000*		
NET TOTAL .			32,37,94,845	21,659,303	32,40,61,845	21,674,459		

	₹
Amount of Bills drawn	35,67,94,845
Sterling (£23,859,303) received in respect of above converted at 1s. 4d. the rupee	35,78,89,545
Difference on account of Exchange	10,94,700

	s.	d.
The average rate of Exchange on Bills drawn ₹35,67,94,845 = £23,859,303 during the year was	1	4·0490904

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1904.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1903.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1904.	DISTRIBUTION OF CLOSING BALANCE.					
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	₹		₹		₹		₹		₹	India.		₹		₹		₹		₹		₹
1	3,03,42,967	1	57,08,384	1	4,19,124	13	53,70,192	16	4,18,40,667	India, General	16	4,44,77,318	13	47,20,322	1	5,42,695	1	62,43,808	1	3,29,70,493
...	...	...	...	1	13,30,154	18	54,53,550	19	67,83,704	Central Provinces	25	1,55,68,438	24	1,40,16,667	1	15,51,771	...	...	...	...
...	...	1	11,39,014	3	57,08,732	6	14,16,799	10	82,64,545	Berar										
...	...	...	...	3	32,17,118	35	83,48,150	38	1,15,65,268	Burma	37	1,20,54,729	34	89,00,492	3	31,54,237	...	...	...	...
...	...	...	...	...	...	13	54,58,623	13	54,58,623	Assam	13	49,96,145	13	49,96,145	...	...	...	...	...	...
...	...	1	10,42,102	2	10,15,206	47	1,50,15,402	50	1,70,72,710	Bengal	49	1,69,88,096	46	1,57,99,529	2	8,52,790	1	3,35,777	...	...
...	...	...	...	5	33,34,093	49	1,47,68,029	54	1,81,02,122	United Provinces of Agra and Oudh.	54	1,77,53,264	49	1,52,53,772	5	24,90,492	...	...	...	...
...	...	...	...	2	10,99,830	28	95,14,136	30	1,06,13,966	Punjab	30	63,84,229	28	57,98,017	2	5,86,212	...	...	...	...
...	...	...	...	...	...	6	19,09,970	6	19,09,970	N.-W. Frontier Province	6	13,00,348	6	13,00,348	...	...	...	...	...	...
1	93,11,397	1	29,74,104	7	28,20,902	24	1,72,90,851	33	3,23,97,254	Madras	33	2,79,67,086	24	1,61,21,921	7	31,37,877	1	27,68,080	1	59,39,208
1	57,88,890	1	46,64,544	5	24,21,446	25	1,43,52,531	32	2,72,27,411	Bombay	32	3,05,53,621	25	1,51,59,972	5	31,58,214	1	57,86,549	1	64,48,886
3	4,54,43,254	5	1,55,28,148	29	2,13,66,605	264	9,88,98,233	301	18,12,36,240	₹ . Total India . ₹	295	17,80,43,274	262	10,20,67,185	26	1,54,83,288	4	1,51,34,214	3	4,53,58,587
									£			£								
									12,082,416	TOTAL INDIA CONVERTED INTO £ AT ₹15=£1		11,869 552								
								1	5,767,787	England. Home Treasury of the Government of India	1	7,29 ,782								
								302	17,850,203	£ . GRAND TOTAL . £	296	19,164,334								

CALCUTTA;

The 9th January 1905.

Comptroller and Auditor General.

Government of India Central Printing Office.—No. 3678 C. G.—24—1905—50.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1903-1904.

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No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1903-1904, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1904.

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of Item.
		₹	₹	₹	₹	₹	
Revenue	2	19,70,57,737	4,69,17,713	9,07,53,639	1,50,07,944	25,18,80,174	1
Railway and Irrigation Capital not charged to Revenue—							
Outlay of Railway Companies—Repayments	81	1,50,38,300	...	...	...	..	2
Raised and deposited by Railway Companies—On account of Subscribed Capital	81	...	...	...	...	81,957	3
Permanent Debt incurred	83	2,00,00,000	...	...	...	...	4
Temporary Debt incurred	83A	50,00,000	...	...	...	...	5
Unfunded Debt—							
Deposits of Service Funds	86	12,14,913	...	...	...	...	6
Savings Bank Deposits	87	5,25,72,509	24,111	23,808	2,511	5,11,814	7
TOTAL		5,37,87,422	24,111	23,808	2,511	5,11,814	8
Deposits and Advances not bearing Interest—							
Balance of Provincial Allotments	74	167	85,066	...	11,48,784	89,00,967	9
Appropriation for Reduction or Avoidance of Debt	99	96,64,163	...	...	...	...	10
Excluded Local Funds	88	21,69,071	6,32,016	12,66,032	26,433	8,67,195	11
Railway Funds	89	9,63,224	...	...	...	...	12
Deposits of Sinking Funds	90	...	...	...	...	...	13
Gold Reserve Fund	...	95,36,292	...	...	...	...	14
Departmental and Judicial Deposits	92	6,49,51,960	1,02,83,082	1,16,77,823	29,84,176	4,21,97,650	15
Advances	100	5,70,98,411	14,89,502	25,87,812	7,48,762	13,65,471	16
Suspense Accounts	101	16,82,661	56,781	47,162	15,811	1,72,904	17
Exchange on Remittance Account	102	2,28,526	...	...	...	...	18
Miscellaneous	103	2,12,422	...	...	...	...	19
TOTAL		14,65,06,897	1,25,46,447	1,55,78,829	49,23,966	5,35,04,187	20
Loans and Advances by Imperial Government	93	24,51,803	2,06,576	...	...	12,96,555	21
Loans and Advances by Provincial Governments	93A	...	45,76,794	4,31,115	15,771	9,19,715	22
Remittances—							
Inland Money Orders	104	32,12,38,967	...	...	...	...	23
Other Local Remittances	,,	15,84,60,833	*—57,80,826*	*—4,80,61,869*	*—59,08,237*	*—13,33,34,818*	24
Other Departmental Accounts	,,	96,11,442	2,93,514	1,47,714	3,89,229	*—1,21,32,105*	25
Net Receipts by Civil Treasuries from—							
Post Office	,,	1,03,82,357	72,25,484	2,19,39,390	48,73,350	22,36,092	26
Public Works	,,	4,31,32,237	*—80,98,127*	*—82,08,227*	*—46,27,932*	*—1,41,66,376*	27
Guaranteed Railways	,,	*—1,58,353*	...	...	...	...	28
Net Receipts from Civil Treasuries by—							
Telegraph	,,	16,43,060	...	...	...	...	29
Marine	,,	50,11,422	...	...	...	...	30
Military	,,	10,92,15,069	...	...	...	...	31
Remittance Account between England and India	107	1,77,63,598	14,007	9,87,239	6,891	28,37,293	32
TOTAL		67,63,00,632	*—63,45,948*	*—3,31,95,753*	*—52,66,699*	*—15,45,59,914*	33
Secretary of State's Bills drawn	96	...	...	...	...	...	34
Total Receipts		1,11,61,42,791	5,79,25,693	7,35,91,638	1,46,83,493	15,36,34,498	35
Opening Balance	97	4,18,40,667	1,50,48,249	1,15,65,268	54,58,623	1,70,72,710	36
GRAND TOTAL		1,15,79,83,458	7,29,73,942	8,51,56,906	2,01,42,116	17,07,07,208	37

of INDIA on the 31st March 1904; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	13,44,63,502	11,72,23,683	16,07,24,249	23,11,12,527	1,24,51,41,168	83,009,411	746,744	83,756,155
2	...	...	...	...	1,50,38,300	1,002,554	6,959	1,009,513
3	10,000	.....	...	1,09,100	2,01,067	13,405	...	13,405
4	...	...	...	...	2,00,00,000	1,333,333	1,500,000	2,833,333
5	...	...	...	...	50,00,000	333,333	2,000,000	2,333,333
6	...	...	29,304	2,04,111	14,48,328	96,555	...	96,555
7	3,24,861	10,31,360	42,309	1,18,788	5,46,52,071	3,643,472	...	3,643,472
8	3,24,861	10,31,360	71,613	3,22,899	5,61,00,399	3,740,027	...	3,740,027
9	39,17,133	8,49,732	54,88,899	3,35,808	2,07,26,556	1,381,770	...	1,381,770
10	...	...	...	...	96,64,163	644,278	...	644,278
11	13,41,872	11,43,132	11,06,281	28,01,332	1,13,53,364	756,891	...	756,891
12	...	...	...	...	9,63,224	64,215	...	64,215
13	...	...	...	1,48,268	1,48,268	9,884	...	9,884
14	...	...	...	2,98,77,336	3,94,13,628	2,627,575	2,566,189	5,193,764
15	4,49,75,698	2,87,38,856	2,74,66,116	2,85,87,612	26,18,62,973	17,457,532	...	17,457,532
16	13,80,478	59,38,662	43,20,979	5,42,81,987	12,92,12,064	8,614,137	49,533	8,663,670
17	3,630	1,25,185	61,248	9,45,951	31,11,333	207,422	...	207,422
18	...	...	...	...	2,28,526	15,235	...	15,235
19	...	...	...	...	2,12,422	14,162	...	14,162
20	5,16,18,811	3,67,95,567	3,84,43,523	11,69 78,294	47,68,96,521	31,793,101	2,615,722	34,408,823
21	...	2,74,117	14,500	15,64,978	58,08,529	387,235	...	387,235
22	8,55,396	18,36,946	5,35,898	56,54,364	1,48,25,999	988,400	...	988,400
23	...	...	...	...	32,12,38,967	21,415,931	...	21,415,931
24	39,17,476	1,52,85,466	*—2,81,79,011*	4,90,82,741	54,81,755	365,450	...	365,450
25	63,26,621	*—1,34,42,429*	*—17,84,290*	1,40,69,339	34,79,035	231,936	...	231,936
26	*—1,37,64,491*	*—88,60,092*	*—64,68,865*	*—67,00,891*	1,08,62,334	724,156	...	724,156
27	21,48,704	1,16,16,674	*—98,46,270*	3,24,32,490	4,43,83,173	2,958,878	...	2,958,878
28	...	...	82,08,733	88,23,203	1,68,73,583	1,124,905	...	1,124 905
29	...	...	...	...	16,43,060	109,537	...	109,537
30	...	...	...	...	50,11,422	334,095	...	334,095
31	...	...	3,53,28,443	5,06,93,303	19,52,36,815	13,015,788	...	13,015,788
32	1,38,939	3,66,132	30,26,244	7,22,34,479	9,73,74,822	6,491,655	6,715,280	13,206,935
33	*—12,32,751*	49,65,751	2,84,984	22,06,34,664	70,15,84,966	46,772,331	6,715,280	53,487,611
34	...	...	...	...	...	...	21,659,303	21,659,303
35	18,60,39,819	16,21,27,424	20,00,74,767	57,63,76,826	2,54,05,96,949	169,373,130	35,244,008	204,617,138
36	1,81,02,122	1,25,23,936	3,23,97,254	2,72,27,411	18,12,36,240	12,082,416	5,767,787	17,850,203
37	20,41,41,941	17,46,51,360	23,24,72,021	60,36,04,237	2,72,18,33,189	181,455,546	41,011,795	222,467,341

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1903-1904, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of item.
		₹	₹	₹	₹	₹	
Expenditure	3	28,24,15,520	3,47,60,387	5,46,78,399	1,17,39,593	12,52,30,207	1
Add—Provincial Surpluses transferred to Deposits	3	167	85,066	...	11,48,784	89,00,967	2
Deduct—Provincial Deficits charged against Deposits	3	...	*8,81,819*	*19,15,852*	...	...	3
TOTAL		28,24,15,687	3,39,63,634	5,27,62,547	1,28,88,377	13,41,31,174	4
Railway and Irrigation Capital not charged to revenue—							
Outlay on Irrigation Works	75	...	...	13,36,688	...	*—29,494*	5
Outlay on State Railways	"	1,64,89,425	*—65,968*	...	34,81,529	75,97,125	6
Outlay of Railway Companies—Payments for Capital Outlay	81	1,07,28,173	95,15,983	17,02,892	*—12,25,798*	20,306	7
Raised and deposited by Railway Companies—Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		2,72,17,548	94,50,015	30,39,580	22,55,731	75,87,937	9
Permanent Debt discharged—							
Sterling Debt—G. I. P. Railway Debentures	83	...	...	...	...	...	10
Rupee Debt—							
4½ p. c.	"	7,500	...	...	...	...	11
4 p. c.	"	12,56,500	...	...	...	...	12
3½ p. c.	"	33,600	...	...	...	...	13
Stock Notes	"	...	...	...	...	25	14
TOTAL		12,97,600	...	...	...	25	15
Temporary Debt discharged	83A	...	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	11,10,524	...	...	...	...	18
Savings Bank Deposits	87	4,22,51,725	10,025	2,538	779	2,35,220	19
TOTAL		4,33,62,249	10,025	2,538	779	2,35,220	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	8,81,819	19,15,852	...	...	21
Excluded Local Funds	88	19,37,012	8,78,413	13,08,490	24,027	8,11,220	22
Railway Funds	89	9,98,216	...	...	...	...	23
Gold Reserve Fund	...	3,69,21,665	...	...	...	...	24
Departmental and Judicial Deposits	92	6,46,45,708	99,79,458	1,16,35,049	30,83,116	4,35,23,407	25
Advances	100	5,73,76,159	13,14,966	26,31,834	7,72,195	18,44,196	26
Suspense Accounts	101	12,01,770	32,368	1,08,191	5,478	58,370	27
Miscellaneous	103	4,75,973	...	...	...	...	28
TOTAL		16,35,56,503	1,30,87,024	1,75,99,416	38,84,816	4,62,37,193	29
Loans and Advances by Imperial Government	93	53,92,820	19,163	...	...	5,00,000	30
Loans and Advances by Provincial Governments	93A	...	25,85,608	4,19,082	40,027	7,41,070	31
Remittances—							
Inland Money Orders	104	32,12,94,872	...	...	...	...	32
Other Departmental Accounts	"	1,92,19,196	25,94,460	*—5,81,098*	*—6,38,280*	*—2,62,28,719*	33
Net Payments into Civil Treasuries by—Post Office	"	1,08,63,086	...	...	...	...	34
Public Works	"	4,30,09,076	*—81,05,796*	*—84,35,413*	*—46,15,736*	*—1,38,78,749*	35
Guaranteed Railways	"	1,68,73,583	...	...	...	...	36
Net Issues from Civil Treasuries to—Telegraph	"	18,48,789	1,27,954	60,473	1,60,026	*—16,86,144*	37
Marine	"	1,564	*—263*	*—16,342*	*—16,423*	4,90,487	38
Military	"	3,23,43,616	36,73,627	82,07,169	11,86,654	55,77,904	39
Remittance Account between England and India	107	81,78,011	53	44,225	...	13,714	40
TOTAL		45,36,31,793	*—17,09,965*	*—7,20,986*	*—39,23,759*	*—3,57,13,507*	41
cretary of State's Bills paid	96	13,66,31,890	...	...	...	...	42
Total Disbursements		1,11,35,06,140	5,74,05,504	7,31,02,177	1,51,45,971	15,37,19,112	43
Closing Balance	97	4,44,77,318	1,55,68,438	1,20,54,729	49,96,145	1,69,88,096	44
GRAND TOTAL		1,15,79,83,458	7,29,73,942	8,51,56,906	2,01,42,116	17,07,07,208	45

on the 31st March 1904; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1904—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT ₹15 = £1.	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	6,67,89,768	7,10,71,790	10,81,45,832	16,64,38,838	92,12,70,334	61,418,022	18,146,474	79,564,496
2	39,17,133	8,49,732	54,88,099	3,35,808	2,07,26,556	1,381,770	...	1,381,770
3	...	..	...	...	*27,97,671*	*186,511*	...	*186,511*
4	7,07,06,901	7,19,21,522	11,36,34,731	16,67,74,646	93,91,99,219	62,613,281	18,146,474	80,759,755
5	16,94,294	26,09,581	10,41,737	9,08,534	75,61,340	504,089	3,809	507,898
6	72,84,633	15,39,397	85,72,557	36,01,269	4,84,99,967	3,233,331	1,301,774	4,535,105
7	34,13,553	...	1,29,932	*—4,65,237*	2,38,19,804	1,587,987	1,276,216	2,864,203
8	..	...	...	...	...	...	80,000	80,000
9	1,23,92,480	41,48,978	97,44,226	40,44,566	7,98,81,111	5,325,407	2,661,799	7,987,206
10	...	...	...	...	...	...	600,000	600,000
11	...	...	...	...	7,500	500	...	500
12	...	...	...	...	12,56,500	83,766	...	83,766
13	...	...	...	...	33,600	2,240	...	2,240
14	.	...	...	...	25	2	...	2
15	...	...	...	...	12,97,625	86,508	600,000	686,508
16	...	..	...	...	...	...	3,500,000	3,500,000
17	875	...	...	...	875	58	...	58
18	...	...	25,628	1,19,935	12,56,087	83,739	...	83,739
19	1,15,002	5,50,617	...	1,24,228	4,32,90,134	2,886,009	...	2,886,009
20	1,15,877	5,50,617	25,628	2,44,163	4,45,47,096	2,969,806	...	2,969,806
21	...	...	...	...	27,97,671	186,511	...	186,511
22	13,38,773	11,05,329	8,64,008	25,31,850	1,07,99,122	719,941	...	719,941
23	...	...	...	...	9,98,216	66,548	...	66,548
24	...	...	..	...	3,69,21,665	2,461,445	2,566,189	5,027,034
25	4,46,72,055	2,83,54,767	2,67,35,522	2,84,70,676	26,10,99,758	17,406,651	...	17,406,651
26	14,74,256	64,16,705	42,78,231	5,36,43,676	12,97,52,218	8,650,148	214,373	8,864,521
27	47,824	36,787	2,42,410	2,22,311	19,55,509	130,367	...	130,367
28	...	...	7,326	14,084	4,97,383	33,159	300	33,459
29	4,75,32,908	3,59,13,588	3,21,27,497	8,48,82,597	44,48,21,542	29,654,770	2,780,862	32,435,632
30	..	10,88,958	20,400	4,79,912	75,01,253	500,084	...	500,084
31	4,98,787	13,69,294	4,39,166	16,57,109	77,50,143	516,676	...	516,676
32	...	...	...	...	32,12,94,872	21,419,658	...	21,419,658
33	1,84,91,533	*—1,15,84,027*	*—5,44,279*	28,60,155	35,88,941	239,263	...	239,263
34	...	...	...	...	1,08,63,086	724,205	...	724,205
35	20,04,849	1,10,37,210	*—96,36,813*	3,23,06,262	4,36,84,890	2,912,326	...	2,912,326
36	...	...	...	...	1,68,73,583	1,124,905	...	1,124,905
37	3,84,573	4,40,447	45,005	2,43,707	16,22,830	108,189	...	108,189
38	...	...	40,275	44,98,317	49,97,615	333,174	...	333,174
39	3,42,60,554	5,20,78,539	1,71,29,334	4,07,79,418	19,52,36,815	13,015,788	...	13,015,788
40	215	1,657	13,51,552	8,59,22,994	9,55,12,421	6,367,495	6,027,878	12,395,373
41	5,51,41,724	5,19,73,826	83 85,074	16,66,10,853	89 30,75,053	46,245,003	6,027,878	52,272,881
42	...	...	4,01,28,213	14,83,56,770	32 51,16,873	21,674,459	...	21,674,459
43	18,63,88,677	16,69,66,783	20,45,04,935	57,30,50,616	2,54,37,89,915	169,585,994	33,717,013	203,303,007
44	1,77,53,264	76,84,577	2,79,67,086	3,05,53,621	17,80,43,274	11,869,552	7,294,782	19,164,334
45	20,41,41,941	17,46,51,360	23,24,72,021	60,36,04,237	2,72,18,33,189	181,455,546	41,011,795	222,467,341

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1904.

	India, General.	Converted into £ at ₹15=£1
	₹	£
Appropriation for Reduction or Avoidance of Debt	96,64,163	644,278

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1904.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ADVANCES—											
Civil Advances	4,13,23,510	3,77,709	8,56,453	71,082	3,11,841	7,99,958	3,14,605	82,056	4,68,848	22,35,421	4,68,41,483
Advances for Rest Camps	...	...	...	...	...	3,991	7,935	4,333	503	...	16,762
Special Advances	35,276	...	...	...	3,18,660	171	26,343	4,976	34,707	1,50,000	5,70,133
Forest Advances	4,17,392	10,25,316	17,28,939	2,67,929	3,74,977	5,71,934	5,83,598	35,031	12,92,513	10,78,538	73,76,167
Revenue Advances—											
Advances for Survey Operations	...	...	...	13,757	...	739	...	...	5,36,424	24,375	5,75,295
Salt and Excise Advances	...	300	...	...	...	...	...	...	10,111	2,987	13,398
Opium Advances	...	...	...	...	76,815	...	...	...	...	...	76,815
Stock Account—Opium	5,000	...	...	..	...	...	...	...	5,63,614	4,72,311	10,40,925
Advances Recoverable, Post Office	2,25,278	...	...	...	...	...	...	...	...	...	2,25,278
Advances Recoverable, Marine	8,05,718	...	...	...	...	...	...	...	...	...	8,05,718
Advances Recoverable, Military	...	...	...	...	...	...	...	...	...	3,68,821	3,68,821
Advances Recoverable, P. W. D.—											
Irrigation	...	55,297	...	...	5,541	...	1,37,445	1,482	...	...	1,99,765
Other Public Works	...	...	...	...	1,415	...	...	...	...	...	1,415
PERMANENT ADVANCES—											
Permanent Advances, Civil	8,466	30,880	2,420	600	14,059	3,123	4,799	155	521	8,629	73,652
Post Office Permanent Advances	872	...	...	...	...	...	...	...	...	...	872
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	7,38,189	...	...	...	...	...	...	...	...	...	7,38,189
Ditto ditto, Mauritius	170	...	...	...	...	...	...	...	...	...	170
Ditto ditto, Straits Settlements	1,52,966	...	...	...	...	...	...	...	...	...	1,52,966
Ditto ditto, Hong-kong	24,757	...	...	...	...	...	...	...	...	...	24,757
Ditto ditto, Malay State	1,12,140	...	...	...	...	...	...	...	...	...	1,12,140

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	...	2,322	2,322
British African Protectorate	1,087	...	...	...	...	...	...	...	...	...	2,214	3,301
Account Current with Native States—												
Civil	3,73,381	...	...	3,95,394	2,62,163	562	46,84,559	3,040	13,49,956	1,96,650	72,65,705	
Post Office	1,04,97,297	...	...	...	...	...	...	...	...	...	1,04,97,297	
COINAGE ACCOUNTS—												
Mint Certificates	4,19,831	...	...	...	...	...	...	...	...	4,82,93,940	4,87,13,771	
Bullion Advances for Coinage	19,57,081	...	...	...	...	...	...	...		...	19,57,081	
Small Coin Depôt Balances	...	...	...	...	...	...	48,305	...	63,782	1,88,180	3,00,267	
Copper Coinage Account	...	...	...	...	...	...	...	...	...	36,173	36,173	
Currency Silver in process of Coinage	...	...	...	...	...	...	...	...	...	12,21,426	12,21,426	
TOTAL INDIA . . R	5,70,98,411	14,89,502	25,87,812	7,48,762	13,65,471	13,80,478	58,07,589	1,31,073	43,20,979	5,42,81,987	12,92,12,064	
Total Receipts in India converted into £ at R15 = £1 . £												8,614,137
ENGLAND:												
Repayment of Advances . . . . . £												49,533
TOTAL . . £												8,663,670

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1904—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ADVANCES—											
Civil Advances	4,15,29,196	2,09,453	7,73,450	78,354	2,93,387	8,05,948	3,02,448	88,825	5,31,993	22,46,837	4,63,59,891
Advances for Rest Camps	...	...	...	...	...	3,991	6,655	4,030	450	...	15,126
Special Advances	1,17,478	...	...	...	8,00,870	...	19,030	5,000	29,160	...	9,71,538
Forest Advances	4,09,654	10,38,029	17,27,504	2,76,960	3,74,768	5,60,348	5,86,452	35,275	12,90,207	10,71,308	73,70,505
Revenue Advances—											
Advances for Survey Operations	10	...	...	342	...	24,047	...	...	5,33,442	16,406	5,74,247
Salt and Excise Advances	...	300	...	...	...	...	...	...	13,928	2,476	16,704
Opium Advances	...	...	...	...	1,24,487	...	...	...	...	...	1,24,487
Stock Account—Opium	5,466	...	...	...	...	...	...	...	5,16,663	4,60,630	9,82,789
Advances Recoverable, Post Office	2,16,225	...	...	...	...	...	...	...	...	...	2,16,225
Advances Recoverable, Marine	6,37,841	...	...	...	...	...	...	...	...	...	6,37,841
Advances Recoverable, Military	(a) 10,94,469	...	..	...	...	...	...	...	65,805	..	11,60,274
Advances Recoverable, P. W. D—											
Irrigation	...	62,924	...	...	82	...	2,13,753	1,599	...	...	2,78,358
Other Public Works	...	...	...	...	1,092	...	...	...	...	...	1,092
PERMANENT ADVANCES—											
Permanent Advances, Civil	9,416	4,260	9,945	995	24,014	3,445	8,750	941	9,100	7,107	77,073
Ditto ditto, Post Office	10,940	...	...	...	...	...	...	...	...	...	10,940
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Government, Ceylon	7,83,062	...	...	...	...	...	...	...	...	...	7,83,062
Ditto ditto, Mauritius	1,22,626	...	...	...	...	...	...	...	...	...	1,22,626
Ditto ditto, Straits Settlements	1,64,283	...	...	...	...	...	...	...	...	...	1,64,283
Ditto ditto, Hong Kong	24,183	...	...	...	...	...	...	...	...	...	24,183
Ditto ditto, Malay State	21,627	...	...	...	...	...	...	...	...	..	21,627
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	755	755
British African Protectorate	35	...	...	...	...	...	...	...	...	2,478	2,513
Account Current with Native States—											
Civil	9,73,788	...	...	3,88,484	2,25,496	85	51,40,907	3,040	12,87,183	1,75,975	81,95,258
Post Office	1,05,16,927	...	...	...	...	...	...	...	...	...	1,05,16,927
COINAGE ACCOUNTS—											
Mint Certificates	4,16,261	...	...	...	...	...	...	...	...	4,28,46,714	4,32,62,975
Bullion Advances for coinage	...	...	...	...	...	...	...	...	...	68,12,990	68,12,990
Small Coin Depôt Balances	52,950	...	1,20,535	27,060	...	76,392	...	...	...	...	2,77,337
Copper Coinage Account	2,60,692	...	...	...	...	...	...	...	...	...	2,69,692
TOTAL INDIA ₹	5,73,76,159	13,14,966	26,31,834	7,72,195	18,44,196	14,74,256	62,77,995	1,38,710	42,78,231	5,36,43,676	12,97,52,218
IN ENGLAND:											
Advances Repayable											
Total Disbursements in India converted into £ at ₹15=£1 £											8,650,148
											214,373
TOTAL £											8,864,521

(a) Bengal Command. ₹ 2,17,999
Punjab Command. 8,76,470
10,94,469

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1904.

	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts—	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	9,796	31	...	...	...	...	834	4,016	...	2,126	16,803
English Stores Suspense Account	...	...	...	...	3,955	...	...	...	...	...	3,955
CHEQUES AND BILLS—											
Pre-audit Cheques	...	27,464	...	...	63,985	...	11,714	...	52,344	4,501	1,60,008
Departmental Cheques	...	...	...	...	6,423	...	...	...	...	35,031	41,454
Bills payable	24,578	...	...	...	...	...	...	...	244	...	24,822
DEPARTENTAL ACCOUNTS—											
Civil Departmental Balances	13,08,120	...	...	132	84,293	...	94,972	...	...	5,77,407	20,64,924
Military	(a)1,07,960	...	...	...	...	...	...	...	...	3,13,317	4,21,277
Public Works Cash Balances—											
Irrigation	...	26,217	...	...	...	3,539	...	...	...	1,822	31,578
Railway Revenue	2,32,207	...	21,161	...	14,248	...	...	...	...	646	2,79,262
Railway Capital	...	...	9,567	7,817	...	...	...	...	...		17,485
Other Public Works	...	3,069	16,434	7,862	...	91	13,649	...	8,660	...	49,765
Total Receipts in India . ₹	16,82,661	56,781	47,162	15,811	1,77,903	3,630	1,21,169	4,016	61,248	9,45,951	31,11,333
Total Receipts in India converted into £ at ₹15=£1 . £											207,422
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	...	...	285	1,083	51	39	...	...	2,500	...	3,961
Sirohi Coin	...	...	...	...	...	...	...	...	...	2,12,000	2,12,000
English Stores Suspense Account	...	...	...	...	...	10	4	...	69	...	83
Capitalised Outstandings	...	...	...	...	35,243	...	...	...	...	5,626	40,869
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	74,367	...	...	20,710	...	...	...	...	95,077
Bills of Exchange Receivable	23,147	...	...	...	...	...	...	...	...	...	23,147
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	5,249	30,026	...	...	1,898	...	867	6,411	...	44,451
Post Office	9,69,816	...	...	...	...	...	...	...	...	...	9,69,816
Telegraph	26,894	...	...	...	...	...	...	...	...	...	26,894
Military	(b)1,63,113	...	...	...	...	...	...	...	2,09,837	...	3,72,950
Marine	1,308	...	...	...	...	...	...	...	...	...	1,308
Public Works Cash Balances—											
Irrigation	4,347	...	3,513	...	1,737	...	3,122	1,071	...	...	13,790
Railway Revenue	...	19,892	...	4,395	...	9,515	16,892	...	13,911	...	64,605
Railway Capital	7,540	7,227	...	...	15,938	15,652	14,831	...	9,682	...	70,870
Other Public Works	5,605	...	...	...	5,398	...	...	...	...	4,685	15,688
Total Disbursements in India . ₹	12,01,770	32,368	1,08,191	5,478	58,370	47,824	34,849	1,938	2,42,410	2,22,311	19,55,509
Total Disbursements in India converted into £ at ₹15=£1 . £											130,367

(a) Punjab Command.
(b) Bengal "

102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1904.

		Page.	Sterling Amount.	Amount of Exchange. (a)	Amount of Exchange. (a)
Exchange brought to account—			£	₹	₹
On Expenditure in England		11	18,146,474		8,32,587
„ Revenue in England		7	*746,744*		34,262
„ Net Expenditure in England charged to Revenue		...	17,399,730		*7,98,325*
„ Expenditure in England not charged to Revenue		11	1,305,583		*59,902*
			18,705,313		*8,58,227*
Exchange on Remittances Credited as Revenue		119	...		*78,108*
					9,36,335
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	*23,859,303*	288		10,94,700	
On Railway Companies—Capital Account	49,039	119		1,29,327	
	23,810,264			12,24,027	
Remittance Account—					
Postal and Money Order Transactions	*114,715*	119		...	
East Indian Railway Advances	593,894	„		...	
Rajputana-Malwa Railway Advances	154,217	„		...	
South Indian Railway Advances	122,311	„		...	
Bengal and North-Western Railway Advances	147,121	„		...	
Great Indian Peninsula Railway Advances	541,547	„		..	
Family and Miscellaneous Remittances made by means of Rolls, etc.	44,775	„		...	
Other Transactions	*1,364,990*	„		*59,166*	
	124,160			*59,166*	
			23,686,104		11,64,861
Exchange involved in Remittances from India in excess of that brought to account during the year			*4,980,791*	Whereon Exchange at average rate is	2,28,526
				Converted into £ at ₹ 15=£ 1 . £	

(a) Exchange means the difference between the equivalent at 16*d.* the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1904.

	India, General.	Central Provinces and Bera.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
Receipts.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MISCELLANEOUS—											
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi	1,520		...	..	...	...	...	...	...	...	1,520
Mysore Railway Debenture Sinking Fund	2,10,902	...	...	...	...	...	...	...	...	...	2,10,902
Total Receipts in India . ₹	2,12,422		...	...	...	...	...	...	...	...	2,12,422
Total Receipts in India converted into £ at ₹15=£1 . £											14,162
Disbursements.											
MISCELLANEOUS—											
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi.	2,46,843	...	...	...	...	...	..	...	...	...	2,46,843
Mysore Railway Debenture Sinking Fund	2,10,868	...	...	...	...	...	...	...	...	...	2,10,868
London Bills Payable, Exchange	18,262	...	...	...	...	...	...	...	7,326	14,084	39,672
Total Disbursements in India . ₹	4,75,973	...	...	...	...	...	...	...	7,326	14,084	4,97,383
Total Disbursements in India converted into £ at ₹ 15=£ 1 . £											33,159
ENGLAND:											
Miscellaneous Deposits—											
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto											300
TOTAL DISBURSEMENTS .. £											33,459

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1904.

Receipts	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MONEY ORDERS	32,12,38,967	...	32,12,38,967	...	...	...	...	...	...	...	...	32,12,38,967
OTHER LOCAL REMITTANCES	2,22,02,41,512	2,21,47,59,757	15,84,60,833	—57,80,826	—4,80,61,869	—59,08,237	—13,33,34,818	39,17,476	1,52,85,466	—2,81,79,011	4,90,82,741	54,81,755
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Public Works and Telegraph, Public Works Accounts	21,44,420	3,96,795	4,11,805	1,51,524	1,08,719	53,805	1,64,390	1,45,779	3,42,787	72,370	2,96,446	17,47,625
Account Current between Post Office and Telegraph, Post Office Accounts	25,31,826	9,43,824	15,88,002	...	...	...	...	...	...	...	...	15,88,002
Transfers between Public Works Officers	34,88,88,245	34,88,88,245	74,68,227	1,41,990	38,995	3,35,424	—1,22,96,495	61,80,842	—1,37,85,216	—18,56,668	1,37,72,893	...
Transfers between Indian and Indo-European Telegraph	16,51,077	16,51,077	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts	1,16,338	74,968	41,370	...	...	...	...	...	...	...	...	41,370
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts	96,55,590	95,53,552	1,02,038	...	...	...	...	...	...	...	...	1,02,038
TOTAL	36,49,87,496	36,15,08,461	96,11,442	2,93,514	1,47,714	3,89,229	—1,21,32,105	63,26,621	—1,34,42,429	—17,84,290	1,40,69,339	34,79,035
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts	15,67,51,457	14,58,89,123	1,03,82,357	72,25,484	2,19,39,390	48,73,350	22,36,092	—1,37,64,491	—88,60,092	—64,68,865	—67,00,891	1,08,62,334
Accounts Current between Civil and Public Works, Civil Accounts	34,42,17,617	29,98,34,444	4,31,32,237	—80,98,127	—82,08,227	—46,27,932	—1,41,66,376	21,48,704	1,16,16,674	—98,46,270	3,24,32,490	4,43,83,173
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	3,92,94,198	2,24,20,615	—1,58,353	...	...	...	...	...	...	82,08,733	88,23,203	1,68,73,583
TOTAL	54,02,63,272	46,81,44,182	5,33,56,241	—8,72,643	1,37,31,163	2,45,418	—1,19 30,284	—1,16,15,787	27,56,582	—81,06,402	3,45,54,802	7,21,19,090
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Telegraph Accounts	1,03,30,945	86,87,885	16,43,060	...	...	...	...	...	...	...	...	16,43,060
Accounts Current between Civil and Marine, Marine Accounts	64,31,464	14,20,042	50,11,422	...	...	...	...	...	...	...	...	50,11,422
Accounts Current between Civil and Military, Military Accounts	20,48,59,564	96,22,749	10,92,15,069	...	...	...	...	..	...	3,53,28,443	5,06,93,303	19,52,36,815
	22,16,21,973	1,97,30,676	11,58,69,551	...	...	...	...	...	...	3,53,28,443	5,06,93,303	20,18,91,297
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	9,73,74,822	...	1,77,63,598	14,007	9,87,239	6,891	28,17,293	1,38,939	3,66,132	30,26,244	7,22,34,479	9,73,74,822

Disbursements.												
MONEY ORDERS	...	32,12,94,872	32,12,94,872	...	...	...	...	...	...	...	...	32,12,94,872
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil	17,09,81,619	17,10,72,892	1,21,09,403	27,96,866	—5,81,120	—6,39,100	—2,62,26,074	1,85,16,012	—1,15,78,454	1,77 000	55,16,741	91,273
Account Current between Military and Military	84,19,207	81,36,214	26,08,264	...	...	...	...	...	...	5,66,723	—31,57,980	17,007
Account Current between Public Works and Telegraph, Telegraph Accounts	3,94,370	21,41,995	17,47,625	...	...	...	...	...	...	...	...	17,47,625
Account Current between Post Office and Telegraph, Telegraph Accounts	9,42,455	25,32,083	15,89,628	...	...	...	...	...	...	...	...	15,89,628
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	74,968	1,16,338	41,370	...	...	...	...	...	...	...	...	41,370
Account between Guaranteed Railways and Public Works, Public Works Accounts	95,53,552	96,55,590	11,22,907	—2,02,406	22	820	—2,645	—24,479	—5,573	—12,88,002	5,01,394	1,02,038
TOTAL	19,03,66,171	19,39,55,112	1,92,19,196	25,94,460	—5,81,098	—6,38,280	—2,62,28,719	1,84,91,533	—1,15,84,027	—5,44,279	28,60,155	35,88,941
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts	14,73,61,098	15,82,24,184	1,08,63,086	...	...	...	...	...	...	...	...	1,08,63,086
Accounts Current between Civil and Public Works, Public Works Accounts	38,73,45,560	43,10,30,450	4,30,09,076	—81,05,796	—84,35,413	—46,15,736	—1,38,78,749	20,04,849	1,10,37,210	—96,36,813	3,23,06,262	4,36,84,890
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts	2,24,20,615	3,92,94,198	1,68,73,583	...	...	...	...	...	...	...	...	1,68,73,583
TOTAL	55,71,27,273	62,85,48,832	7,07,45,745	—81,05,796	—84,35,413	—46,15,736	—1,38,78,749	20,04,849	1,10,37,210	—96,36,813	3,23,06,262	7,14,21,559
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Civil Accounts	87,05,629	1,03,28,459	18,48,789	1,27,954	60,473	1,60,026	—16,88,144	3,84,573	4,40,447	45,005	2,43,707	1 622,830
Accounts Current between Civil and Marine, Civil Accounts	14,66,588	64,64,203	1,564	—263	—16,342	—16,423	4,90,487	...	...	40,275	44,98,317	49,97,615
Accounts Current between Civil and Military, Civil Accounts	1,03,39,084	20,55,95,899	3,23,43,616	36,73,627	82,07,169	11,86,654	55,77,904	3,42,60,554	5,20,78,539	1,71,29,334	4,07,79,418	19,52,36,815
TOTAL	2,05,31,301	22,23,88,561	3,41,93,969	38,01,318	82,51,300	13,30,257	43,80,247	3,46,45,127	5,25,18,986	1,72,14,614	4,55,21,442	20,18,57,260
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	...	9,55,12,421	81,78,011	53	44,225	...	13,714	215	1,657	13,51,552	8,59,22,994	9,55,12,421

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1904.

Abstract.

	Net Receipts + Payments—
	₹
INDIA, GENERAL	+15,84,60,833
CENTRAL PROVINCES AND BERAR	—57,80,826
BURMA	—4,80,61,869
ASSAM	—59,08,237
BENGAL	—13,33,34,818
UNITED PROVINCES OF AGRA AND OUDH	+39,17,476
PUNJAB	+9,32,275
NORTH WEST FRONTIER PROVINCE	+1,43,53,191
MADRAS	—2,81,79,011
BOMBAY	+4,90,82,741
TOTAL	+54,81,755

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1904—*continued.*

Details.	India, General.			Central Provinces and Berar.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	14,88,69,101	14,88,69,101	...	1,89,76,494	1,89,76,494	...	3,47,76,422	3,47,76,422	...
Forest Remittances	6,38,868	6,12,255	+26,613	30,68,674	30,75,626	*−6,952*	1,11,49,940	1,10,88,316	+61,624
Berar Suspense Account	...	...	...	5,22,31,437	5,22,31,437	...	...	...	...
Post Office Remittances—									
Transfers between Postal Officers	90,09,054	90,40,710	*−31,656*	...	...	...	...	...	...
Treasury Suspense Account	27,21,64,191	27,21,64,744	*−553*	...	..	...	...	...	...
Mint Remittances	7,49,31,747	7,43,62,471	+5,69,276	...	...	...	...	...	...
Small Coin Depôt Remittances	45,65,030	45,65,030	...	...	...	...	6,86,710	6,35,665	+51,045
Bengal Remittances	6,24,87,210	6,24,87,210	...	...	...	...	...	...	...
Miscellaneous Remittances	9,94,163	9,94,147	+16	1,89,562	1,57,419	+32,143	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,68,236	3,87,047	*−18,811*	7,94,851	7,94,851	...	57,52,041	56,93,341	+58,700
Foreign Supply Bills	59,11,980	58,65,188	+46,792	14,56,266	13,31,765	+1,24,500	25,200	25,200	...
Remittance Transfer Receipts since April 1873	4,79,256	4,77,581	+1,675	5,48,814	5,46,724	+2,090	31,86,174	32,09,802	*−23,628*
Foreign Remittance Transfer Receipts	79,71,983	80,13,989	*−42,006*	3,32,079	3,48,374	*−16,295*	5,54,864	5,62,179	*−7,315*
Emigrants' Remittance Receipts	1,22,416	1,01,777	+20,639	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	28,25,90,956	11,95,41,668	+16,30,49,288	34,07,429	92,80,875	*−58,73,446*	9,45,725	4,91,94,147	*−4,82,48,422*
Central Adjusting Account	82,79,186	1,34,39,626	*−51,60,440*	3.204	46,070	*−42,866*	1,36,755	90,628	+46,127
TOTAL	87,93,83,377	72,09,22,544	+15,84,60,833	8,10,08,810	8,67,89,636	*−57,80,826*	5,72,13,831	10,52,75,700	*−4,80,61,869*

No. 105.—Other Local Remittances during the Year ended 31st March 1904—*continued.*

Details—*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*continued.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	90,38,748	90,38,748	...	10,20,17,088	10,20,17,088	...	13,19,41,736	13,19,41,736	...	10,28,98,872	10,28,98,872	...
Opium Remittances	...	...	...	99,95,341	99,95,341	...	...	...	...	...	...	...
Customs Remittances	...	...	...	3,69,89,009	3,69,89,009	...	...	...	...	...	...	...
Forest Remittances	10,35,911	10,30,539	+5,372	16,21,026	16,28,405	—*7,379*	29,08,191	29,02,149	+6,042	25,65,811	25,67,509	—*1,698*
Small Coin Depôt Remittances	4,03,540	4,03,540	...	...	...	...	5,14,200	5,14,200	...	...	...	...
Judicial Remittances	...	...	...	9,558	9,558	...	...	...	...	...	...	...
Miscellaneous Remittances	...	...	...	2,282	2,166	+116	6,77,788	6,76,887	+901	13,550	13,550	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	2,52,659	1,46,66,426	—*1,43,13,767*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	4,32,839	4,28,154	+4,685	1,56,53,407	1,56,93,407	—*40,000*	41,39,123	41,87,023	—*47,900*	46,33,212	46,18,193	+15,019
Foreign Supply Bills	25,09,550	25,06,150	+3,400	43,085	42,485	+600	8,63,656	8,51,941	+11,715	9,25,469	9,24,802	+667
Remittance Transfer Receipts since April 1873	2,42,648	2,16,015	+26,633	87,96,067	87,31,773	+64,294	39,70,677	39,96,005	—*25,328*	32,66,207	33,19,011	—*52,804*
Foreign Remittance Transfer Receipts	27,884	27,300	+584	4,25,301	3,96,519	+28,782	30,51,241	30,14,411	+36,830	13,62,131	15,65,500	—*2,03,368*
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	5 29,600	64,57,708	—*59,28,108*	1,95,84,932	15,28,80,854	—*13,32,95,922*	3,20,35,385	2,80,02,267	+40,33,119	2,55,28,970	96,69,850	+1,58,59,120
Central Adjusting Account	20,645	41,448	—*20,803*	1,16,795	2,02,104	—*85,309*	14,106	1,12,009	—*97,903*	1,84,727	4,55,621	—*2,70,894*
TOTAL	1,42,41,365	2,01,49,602	—*59,08,237*	19,52,53,891	32,85,88,709	—*13,33,34,818*	18,01,16,104	17,61,98,628	+39,17,476	14,16,31,609	14,06,99,334	+9,32,275

No. 105.—Other Local Remittances during the Year ended 31st March 1904—*continued.*

Details—*continued.*

	North-West Frontier Province.—			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	1,41,87,878	1,41,87,878	...	19,51,50,621	19,51,50,621	...	17,54,99,674	17,54,99,674	...
Salt Remittances	...	...	...	2,60,96,253	2,61,01,606	—5,353	...	...	...
Customs Remittances	..	...	...	36,22,575	36,22,575	...	...	...	...
Forest Remittances	79,710	79,983	—273	42,61,911	42,61,995	—84	23,44,149	23,44,149	...
Mint Remittances	...	...	...	...	...	...	8,55,80,153	8,12,68,821	+43,11,332
Small Coin Depôt Remittances	...	...	...	...	...	...	17,63,384	17,63,384	...
Miscellaneous Remittances	...	...	...	10,94,968	10,91,874	+3,094	3,12,270	2,85,886	+26,384
North-West Frontier Suspense Account	1,46,68,935	2,55,168	+1,44,13,767	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	14,65,361	14,53,423	+11,938	82,33,490	80,64,336	+1,69,154	1,75,47,357	1,74,54,307	+93,050
Foreign Supply Bills	1,11,300	1,12,000	—700	31,686	33,086	—1,400	86,19,049	85,52,168	+66,881
Remittance Transfer Receipts since April 1873	8,11,885	8,49,573	—37,688	21,16,672	20,96,213	+20,459	38,23,191	37,27,099	+96,092
Foreign Remittance Transfer Receipts	75,373	76,252	—879	7,62,914	7,70,171	—7,257	74,11,816	73,56,445	+55,371
Emigrants' Remittance Receipts	...	..	...	22,310	20,970	+1,340	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	...	30,000	—30,000	2,19,93,083	5,06,10,379	—2,86,17,296	6,60,94,467	2,70,42,800	+3,90,51,667
Central Adjusting Account	175	3,149	—2,974	6,26,231	3,67,899	+2,58,332	69,83,684	16,01,720	+53,81,964
TOTAL	3,14,00,617	1,70,47,426	+1,43,53,191	26,40,12,714	29,21,91,725	—2,81,79,011	37,59,79,194	32,68,96,453	+4,90,82,741

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1904.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	87,93,702	66,38,959	+21,54,743	...	...	...	...	...	...	...	...	+12,291
Central Provinces Accounts	63,93,661	85,36,113	...	—21,42,452	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	11,92,722	14,96,355	—3,03,633	...	...	...	...	...	...	...	...	—8,841
Burma Accounts	14,93,887	11,99,095	...	...	+2,94,792	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,18,357	34,01,066	—32,82,709	...	...	...	...	...	...	...	...	—62
Assam Accounts	34,00,993	1,18,346	...	...	...	+32,82,647	...	...	...	...	...	
India and Bengal—												
India Accounts	83,92,178	68,40,000	+15,52,178	...	...	...	...	...	...	...	...	+3,566
Bengal Accounts	69,03,942	84,52,554	...	...	...	...	—15,48,612	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	83,78,467	1,17,57,512	—33,79,045	...	...	...	...	...	...	...	...	+3,738
U. P. of Agra & Oudh Accounts	1,17,02,069	83,19,286	...	...	...	...	...	+33,82,783	...	...	...	
India and Punjab—												
India Accounts	71,99,205	1,17,94,713	—45,95,508	...	...	...	...	...	...	...	...	+3,536
Punjab Accounts	1,17,94,422	71,95,378	...	...	...	...	...	...	+45,99,044	...	...	
India and Madras—												
India Accounts	46,79,099	37,03,628	+9,76,371	...	...	...	...	...	...	...	...	—24,840
Madras Accounts	36,91,683	46,92,894	...	...	...	...	...	...	...	—10,01,211	...	
India and Bombay—												
India Accounts	1,70,18,882	2,22,50,681	—52,31,799	...	...	...	...	...	...	...	...	+234
Bombay Accounts	2,20,33,530	1,68,01,497	...	...	...	...	...	...	...	...	+52,32,033	
Central Provinces and Burma—												
Central Provinces Accounts	1,021	1,036	...	—15	...	...	...	...	...	...	...	...
Burma Accounts	1,031	1,016	...	...	+15	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	7,390	1,139	...	+6,251	...	...	...	...	...	...	...	...
Assam Accounts	1,139	7,390	...	...	...	—6,251	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	25,841	16,29,509	...	—16,03,668	...	...	...	...	...	...	...	—477
Bengal Accounts	16,29,509	26,318	...	...	...	...	+16,03,191	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—													
Central Provinces Accounts	1,56,714	84,488	...	+72,226	...	...	...	...	...	...	...	}	+1
U. P. of Agra & Oudh Accounts	84,646	1,56,871	...	...	...	...	...	—72,225	...	...	...		
Central Provinces and Punjab—													
Central Provinces Accounts	21,294	6,233	...	+15,061	...	...	...	...	...	...	...	}	...
Punjab Accounts	6,858	21,919	...	...	...	...	...	...	—15,061	...	...		
Central Provinces and Madras—													
Central Provinces Accounts	17,325	5,563	...	+11,762	...	...	...	...	...	...	...	}	—217
Madras Accounts	7,496	19,475	...	...	...	...	...	...	...	—11,979	...		
Central Provinces and Bombay—													
Central Provinces Accounts	10,46,215	2,02,246	...	+8,43,969	...	...	...	...	...	...	...	}	—1,923
Bombay Accounts	2,14,830	10,60,722	...	...	...	...	...	...	...	...	—8,45,892		
Burma and Assam—													
Burma Accounts	4,590	697	...	...	+3,893	...	...	...	...	...	...	}	...
Assam Accounts	697	4,590	...	...	...	—3,893	...	...	...	...	...		
Burma and Bengal—													
Burma Accounts	1,38,380	1,81,410	...	...	—43,030	...	...	...	...	...	...	}	—188
Bengal Accounts	1,81,466	1,38,624	...	...	...	...	+42,842	...	...	...	...		
Burma and United Provinces of Agra & Oudh—													
Burma Accounts	45,250	38,881	...	...	+6,369	...	...	...	...	...	...	}	+1
U. P. of Agra & Oudh Accounts	39,086	45,454	...	...	...	...	...	—6,368	...	...	...		
Burma and Punjab—													
Burma Accounts	53,535	5,868	...	...	+47,667	...	...	...	...	...	...	}	...
Punjab Accounts	5,868	53,535	...	...	...	...	...	...	—47,667	...	...		
Burma and Madras—													
Burma Accounts	88,769	36,035	...	...	+52,734	...	...	...	...	...	...	}	—1
Madras Accounts	36,034	88,769	...	...	...	...	...	...	...	—52,735	...		
Burma and Bombay—													
Burma Accounts	3,90,746	1,72,066	...	...	+2,18,680	...	...	...	...	...	...	}	...
Bombay Accounts	1,73,238	3,91,918	...	...	...	...	...	...	...	...	—2,18,680		
Assam and Bengal—													
Assam Accounts	2,48,293	30,02,310	...	...	...	—27,54,017	...	...	...	...	...	}	+1,062
Bengal Accounts	30,00,215	2,45,136	...	...	...	...	+27,55,079	...	...	...	...		
Assam and United Provinces of Agra & Oudh—													
Assam Accounts	82,205	1,999	...	...	...	+80,206	...	...	...	...	...	}	...
U. P. of Agra & Oudh Accounts	2,374	82,580	...	...	...	...	...	—80,206	...	...	...		
Assam and Punjab—													
Assam Accounts	20,646	3,220	...	...	...	+17,426	...	...	...	...	...	}	+1
Punjab Accounts	3,221	20,646	...	...	...	...	...	...	—17,425	...	...		
Carried forward	13,09,23,621	13,09,35,740	—1,21,09,402	—27,96,866	+5,81,120	+6,16,118	+28,52,500	+32,23,984	+45,18,891	—10,65,925	+41,67,461		—12,119

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward ..	13,09,23,621	13,09,35,740	*—1,21,09,402*	*—27,96,866*	+5,81,120	+6,16,118	+28,52,500	+32,23,984	+45,18,891	*—10,65,925*	+41,67,461	*—12,119*
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	35	...	...	...	...	+35	...	...	...	...	...	...
Madras Accounts	...	35	...	...	...	...	...	...	...	*—35*	...	
Assam and Bombay—												
Assam Accounts	23,780	833	...	...	...	+22,947	...	...	...	...	...	...
Bombay Accounts	833	23,780	...	...	...	...	...	...	...	...	*—22,947*	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	2,40,28,007	6,77,681	...	...	...	...	+2,33,50,326	...	...	...	...	*—65,342*
U. P. of Agra & Oudh Accounts .	6,79,566	2,40,95,234	...	...	...	...	...	*—2,34,15,668*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	86,207	1,04,233	...	...	...	...	*—18,026*	...	...	...	...	*—123*
Punjab Accounts	1,04,012	86,109	...	...	...	...	...	...	+17,903	...	...	
Bengal and Madras—												
Bengal Accounts	88,131	75,105	...	...	...	...	+13,026	...	...	...	...	+1
Madras Accounts	75,161	88,186	...	...	...	...	...	...	...	*—13,025*	...	
Benga and Bombay—												
Bengal Accounts	41,944	13,696	...	...	...	...	+28,248	...	...	...	...	+1,315
Bombay Accounts	16,641	43,574	...	...	...	...	...	...	...	...	*—26,933*	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts .	8,60,101	11,82,619	...	...	...	...	...	*—3,22,518*	...	...	...	*—5,334*
Punjab Accounts	11,61,316	8,44,132	...	...	...	...	...	...	+3,17,184	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts .	72,543	1,71,533	...	...	...	...	...	*—98,990*	...	...	...	...
Madras Accounts	1,71,357	72,367	...	...	...	...	...	...	...	+98,990	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts .	31,05,608	10,08,428	...	...	...	...	...	+20,97,180	...	...	...	*—9,167*
Bombay Accounts	10,09,528	31,15,875	...	...	...	...	...	...	...	...	*—21,06,347*	
Punjab and Madras—												
Punjab Accounts	58,070	18,250	...	...	...	...	...	...	+39,820	...	...	...
Madras Accounts	18,484	58,304	...	...	...	...	...	...	...	*—39,820*	...	
Punjab and Bombay—												
Punjab Accounts	69,71,602	2,86,946	...	...	...	...	...	...	+66,84,656	...	...	*—515*
Bombay Accounts	2,87,927	69,73,098	...	...	...	...	...	...	...	...	*—66,85,171*	

Madras and Bombay—													
Madras Accounts	10,19,934	1,77,119	...	...	...	...	...	...	...	+8,42,815	...	}	+11
Bombay Accounts	1,77,211	10,20,015	...	...	...	...	...	...	...	...	−8,42,804		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	17,09,81,619	17,10,72,892	−1,21,09,402	−27,96,866	+5,81,120	+6,39,100	+2,62,26,074	−1,85,16,012	+1,15,78,454	−1,77,000	−55,16,741		−91,273
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, and Military, Punjab—													
Military, Bengal	10,88,307	6,45,066	+4,43,241	...	...	...	...	...	...	...	...	}	−14,732
Military, Punjab	6,24,727	10,82,700	−4,57,973	...	...	...	...	...	...	...	...		
Military, Bengal, and Military, Madras—													
Military, Bengal	3,13,623	3,88,652	−75,029	...	...	...	...	...	...	...	...	}	−2,276
Military, Madras	3,88,820	3,16,067	...	...	...	...	...	...	...	+72,753	...		
Military, Bengal, and Military, Bombay—													
Military, Bengal	9,78,819	10,90,942	−1,12,123	...	...	...	...	...	...	...	...	}	−5,999
Military, Bombay	10,95,752	9,89,628	...	...	...	...	...	...	...	...	+1,06,124		
Military, Punjab, and Military, Madras—													
Military, Punjab	438	19,824	−19,386	...	...	...	...	...	...	...	...	}	...
Military, Madras	19,824	438	...	...	...	...	...	...	...	+19,386	...		
Military, Punjab, and Military, Bombay—													
Military, Punjab	3,30,084	27,17,078	−23,86,994	...	...	...	...	...	...	...	...	}	+6,000
Military, Bombay	27,27,158	3,34,164	...	...	...	...	...	...	...	...	+23,92,994		
Military, Madras, and Military, Bombay—													
Military, Madras	96,408	7,55,270	...	...	...	...	...	...	...	−6,58,862	...	}	...
Military, Bombay	7,55,247	96,385	...	...	...	...	...	...	...	...	+6,58,862		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	84,19,207	84,36,214	−26,08,264	...	...	...	...	...	...	−5,66,723	+31,57,980		−17,007

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued*.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	6,47,251	2,35,446	+4,11,805	...	...	...	...	...	...	...	...	+4,11,805
Telegraph Accounts . . .	3,94,370	21,41,995	—17,47,625	...	...	...	...	...	...	...	...	—17,47,625
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	1,75,214	23,690	...	+1,51,524	...	...	...	...	...	...	...	+1,51,524
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	1,14,177	5,458	...	...	+1,08,719	...	...	...	...	...	...	+1,08,719
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	55,267	1,462	...	...	...	+53,805	...	...	...	...	...	+53,805
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	1,99,027	34,637	...	...	...	...	+1,64,390	...	...	...	...	+1,64,390
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts . .	1,48,786	3,007	...	...	...	...	...	+1,45,779	...	...	...	+1,45,779
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	4,14,172	71,385	...	...	...	...	...	...	+3,42,787	...	...	+3,42,787
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	77,795	5,425	...	...	...	...	...	...	...	+72,370	...	+ 72,370

Public Works, Bombay, and Telegraph—												
Public Works Accounts	3,12,731	16,285	...	...	...	...	...	...	...	...	+2,96,446	+2,96,446
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	21,44,420	3,96,795	+4,11,805	+1,51,524	+1,08,719	+53,805	+1,64,390	+1,45,779	+3,42,787	+ 72,370	+2,96,446	+17,47,625
Telegraph Accounts	3,94,370	21,41,995	—17,47,625	...	...	...	...	...	...	...	...	—17,47,625
Net	...	...	—13,35,820	+1,51,524	+1,08,719	+53,805	+1,64,390	+1,45,779	+3,42,787	+ 72,370	+2,96,446	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	25,31,826	9,43,824	+15,88,002	...	...	...	...	...	...	...	...	+15,88,002
Telegraph Accounts	9,42,455	25,32,083	—15,89,628	...	...	...	...	...	...	...	...	—15,89,628
TOTAL ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	25,31,826	9,43,824	+15,88,002	...	...	...	...	...	...	...	...	+15,88,002
Telegraph Accounts	9,42,455	25,32,083	—15,89,628	...	...	...	...	...	...	...	...	—15,89,628
Net	...	...	—1,626	...	...	...	...	...	...	...	...	—1,626
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,45,11,685	74,34,580	—47,476	+74,914	+9,17,047	...	—9,75,509	+2,56,388	+4,73,980	+68,79,011	—5,01,250	+70,77,105
Railway Revenue	17,28,32,072	17,08,38,704	—56,10,688	—76,44,692	—11,44,719	—8,42,706	—26,53,230	+12,52,056	—93,00,977	+47,80,054	+2,31,58,270	+19,93,368
Railway Capital	12,74,15,018	12,81,16,429	+32,46,358	+84,73,325	+12,26,742	+11,10,831	—79,52,396	+68,40,521	—9,53,470	—55,51,506	—71,41,816	—7,01,411
Other Public Works	3,41,29,470	4,24,98,532	+98,80,033	—7,61,557	—9,60,075	+67,299	—7,15,360	—21,68,123	—40,04,749	—79,64,219	—17,42,311	—83,69,062
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	34,88,88,245	34,88,88,245	+74,68,227	+1,41,990	+38,995	+3,35,424	—1,22,96,495	+61,80,842	—1,37,85,216	—18,56,660	+1,37,72,893	...
TRANSFERS BETWEEN INDLIAN AND INDO-EUROPEAN TEEGRAPH	16,51,077	16,51,077	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts .	1,16,338	74,968	+41,370	...	...	...	...	...	...	...	...	+41,370
Telegraph Accounts . . .	74,968	1,16,338	—41,370	...	...	...	...	...	...	...	...	—41,370
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts . .	1,16,338	74,968	+41,370	...	...	...	...	...	...	...	...	+41,370
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts .	74,968	1,16,338	—41,370	...	...	...	...	...	...	...	...	—41,370
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net . . .	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts .	96,55,590	95,53,552	+1,02,038	...	...	...	...	...	...	...	...	+1,02,038
Public Works Accounts . .	19,78,170	31,01,077	—11,22,907	...	...	...	...	...	...	...	...	—11,22,907
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts . .	2,63,792	61,386	...	+2,02,406	...	...	...	...	...	...	...	+2,02,406
Guaranteed Railways and Public Works Accounts, Burma—												
Public Works Accounts . .	...	22	...	...	—22	...	...	...	...	...	...	—22
Guaranteed Railways and Public Works, Assam—												
Public Works Accounts . .	27	847	...	...	...	—820	...	...	...	...	...	—820
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts . .	8,141	5,496	...	...	...	...	+2,645	...	...	...	...	+2,645
Guaranteed Railways and Public Works, United Provinces of Agra and Oudh—												
Public Works Accounts . .	25,181	702	...	...	...	...	...	+24,479	...	...	...	+24,479
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts . .	8,425	2,852	...	...	...	...	...	...	+5,573	...	...	+5,573
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts . .	63,88,124	51,00,122	...	...	...	...	...	...	...	+12,88,002	...	+12,88,002
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts . .	8,81,692	13,83,086	...	...	...	...	...	...	...	...	—5,01,394	—5,01,394
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Ry. Accounts . .	96,55,590	95,53,552	+1,02,038	...	...	...	...	...	...	...	...	+1,02,038
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts .	95,53,552	96,55,590	—11,22,907	+2,02,406	—22	—820	+2,645	+24,479	+5,573	+12,88,002	—5,01,394	—1,02,038
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net . . .	..	...	—10,20,869	+2,02,406	—22	—820	+2,645	+24,479	+5,573	+12,88,002	—5,01,394	...

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—

ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,47,09,506	43,27,149	+1,03,82,357	...	...	...	...	...	..	...	...	}	+119
Post Office Accounts	43,27,559	1,47,09,797	—1,03,82,238	...	...	...	...	...	..	...	...	}	
Central Provinces and Post Office—													
Civil Accounts	89,35,407	17,09,923	...	+72,25,484	...	...	...	...	...	...	...	}	...
Post Office Accounts	17,09,883	89,35,367	—72,25,484	...	...	...	...	...	...	...	...	}	
Burma and Post Office—													
Civil Accounts	2,37,11,678	17,72,288	...	...	+2,19,39,390	...	...	...	...	...	...	}	+155
Post Office Accounts	17,72,280	2,37,11,515	—2,19,39,235	...	...	...	...	...	...	...	...	}	
Assam and Post Office—													
Civil Accounts	57,63,863	8,90,513	...	...	...	+48,73,350	...	...	...	...	...	}	—1
Post Office Accounts	8,90,513	57,63,864	—48,73,351	...	...	...	...	...	...	...	...	}	
Bengal and Post Office—													
Civil Accounts	3,74,43,661	3,52,07,569	...	...	...	...	+22,36,092	...	...	...	...	}	+10
Post Office Accounts	3,52,12,469	3,74,48,551	—22,36,082	...	...	...	...	...	...	...	...	}	
United Provinces of Agra & Oudh and Post Office—													
Civil Accounts	1,11,89,215	2,79,53,706	...	...	...	...	...	—1,37,64,491	...	...	...	}	+165
Post Office Accounts	2,79,54,772	1,41,90,116	+1,37,64,656	...	...	...	...	...	...	...	...	}	
Punjab and Post Office—													
Civil Accounts	1,34,65,494	2,23,25,586	...	...	...	...	...	...	—88,60,092	...	...	}	—1,093
Post Office Accounts	2,23,26,194	1,34,67,195	+88,58,999	...	...	...	...	...	...	...	...	}	
Madras and Post Office—													
Civil Accounts	1,86,19,747	2,50,88,612	...	...	...	...	...	...	...	—64,68,865	...	}	...
Post Office Accounts	2,50,88,674	1,86,19,809	+64,68,865	...	...	...	...	...	...	...	...	}	
Bombay and Post Office—													
Civil Accounts	1,99,12,886	2,66,13,777	...	...	...	...	...	...	...	...	—67,00,891	}	—107
Post Office Accounts	2,80,78,754	2,13,77,970	+67,00,784	...	...	...	...	...	...	...	...	}	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	15,67,51,457	14,58,89,123	+1,03,82,357	+72,25,484	+2,19,39,390	+48,73,350	+22,36,092	—1,37,64,491	—88,60,092	—64,68,865	—67,00,891		+1,08,62,334
Post Office Accounts	14,73,61,098	15,82,24,184	—1,08,63,086	...	...	...	...	..	...	...	...		—1,08,63,086
Net	...	...	—4,80,729	+72,25,484	+2,19,39,390	+48,73,350	+22,36,092	—1,37,64,491	—88,60,092	—64,68,865	—67,00,891		—752

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	13,67,177	32,15,966	—18,48,789	...	...	...	...	...	...	...	...	+7,715
Telegraph Accounts	32,13,352	13,56,848	+18,56,504	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	47,676	1,75,630	...	—1,27,954	...	...	...	...	...	...	...	...
Telegraph Accounts	1,75,630	47,676	+1,27,954	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	9,65,039	10,25,512	...	...	—60,473	...	...	...	...	...	...	+1,600
Telegraph Accounts	10,26,852	9,64,779	+62,073	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	67,490	2,27,516	...	...	...	—1,60,026	...	...	...	...	...	—432
Telegraph Accounts	2,27,084	67,490	+1,59,594	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	22,64,421	5,76,277	...	...	...	...	+16,88,144	...	...	...	...	+3,013
Telegraph Accounts	5,80,208	22,65,339	—16,85,131	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,71,979	6,56,552	...	...	...	...	...	—3,84,573	...	...	...	+1,508
Telegraph Accounts	6,57,160	2,71,079	+3,86,081	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	4,27,841	8,68,288	...	...	...	...	...	...	—4,40,447	...	...	+6,403
Telegraph Accounts	8,67,344	4,20,494	+4,46,850	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,23,879	7,68,884	...	...	...	...	...	...	...	—45,005	...	—20
Telegraph Accounts	7,69,004	7,24,019	+44,985	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	25,70,127	28,13,834	...	...	...	...	...	...	...	...	—2,43,707	+443
Telegraph Accounts	28,14,311	25,70,161	+2,44,150	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	87,05,629	1,03,28,459	—18,48,789	—1,27,954	—60,473	—1,60,026	+16,88,144	—3,84,573	—4,40,447	—45,005	—2,43,707	—16,22,830
Telegraph Accounts	1,03,30,945	86,87,885	+16,43,060	...	...	...	...	...	...	...	...	+16,43,060
Net	...	...	—2,05,729	—1,27,954	—60,473	—1,60,026	+16,88,144	—3,84,573	—4,40,447	—45,005	—2,43,707	+20,230

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	1,58,353	—1,58,353	...	...	...	...	...	...	...	...	—1,70,31,936
Guaranteed Railway Accounts	2,24,20,615	3,92,94,198	—1,68,73,583	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,90,46,051	1,08,37,318	...	...	...	...	...	...	...	+82,08,733	...	+82,08,733
Bombay and Guaranteed Railways—												
Civil Accounts	2,02,48,147	1,14,24,944	...	...	...	...	...	...	...	...	+88,23,203	+88,23,203
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	3,92,94,198	2,24,20,615	—1,58,353	...	...	...	...	...	...	+82,08,733	+88,23,203	+1,68,73,583
Guaranteed Railway Accounts	2,24,20,615	3,92,94,198	—1,68,73,583	...	...	...	...	...	...	...	...	—1,68,73,583
Net	...	...	—1,70,31,936	...	...	...	...	...	...	+82,08,733	+88,23,203	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	2,17,010	2,18,574	—1,564	...	...	...	...	...	...	...	...	+236
Marine Accounts	2,25,440	2,23,640	+1,800	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	263	...	...	+263	...	...	...	...	...	...	...	...
Marine Accounts	...	263	—263	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	3,57,722	3,41,380	...	...	+16,342	...	...	...	...	...	...	+3,838
Marine Accounts	3,43,014	3,55,518	—12,504	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	16,423	...	...	...	...	+16,423	...	...	...	...	...	...
Marine Accounts	50	16,473	—16,423	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	2,86,466	7,76,953	...	...	...	...	—4,90,487	...	...	...	...	+7,163
Marine Accounts	7,84,193	2,86,543	+4,97,650	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	9,137	49,412	...	...	...	...	...	...	...	—40,275	...	—1
Marine Accounts	49,411	9,137	+40,274	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	5,79,567	50,77,884	...	...	...	...	...	...	...	...	—44,98,317	+2,571
Marine Accounts	50,29,356	5,28,468	+45,00,888	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	14,66,588	64,64,203	—1,564	+263	+16,342	+16,423	—4,90,487	...	...	—40,275	—44,98,317	—49,97,615
Marine Accounts	64,31,464	14,20,042	+50,11,422	...	...	...	...	...	...	...	...	+50,11,422
Net	...	...	+50,09,858	+263	+16,342	+16,423	—4,90,487	...	...	—40,275	—44,98,317	+13,807

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	13,82,770	1,56,61,204	—1,42,78,434	...	...	...	...	...	...	...	...	+ 2,94,461
Military Accounts	1,57,04,228	11,31,333	+1,45,72,895	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	52,831	20,22,944	...	—19,70,113	...	...	...	...	...	...	...	— 6,140
Military Accounts	20,24,767	60,794	+19,63,973	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	30,850	7,072	...	...	+23,778	...	...	...	...	...	...	— 672
Military Accounts	7,532	31,982	— 24,450	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	34,252	12,22,303	...	...	...	—11,88,051	...	...	...	...	...	— 4,166
Military Accounts	12,99,814	1,15,929	+11,83,885	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	3,98,918	55,72,357	...	...	...	...	—51,73,439	...	...	...	...	— 85,793
Military Accounts	54,92,621	4,04,975	+50,87,646	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	7,36,840	3,45,93,741	...	...	...	...	...	—3,38,56,901	...	...	...	— 1,60,946
Military Accounts	3,44,48,114	7,52,159	+3,36,95,955	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,64,145	23,79,330	— ...	...	...	...	...	...	—21,15,185	...	...	— 37,038
Military Accounts	23,33,002	2,54,855	+20,78,147	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	15,979	6,048	...	...	...	...	...	...	...	+9,931	...	+ 258
Military Accounts	5,493	15,166	—9,673	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	31,777	1,54,029	...	...	...	...	...	...	...	...	—1,22,252	÷ 36
Military Accounts	1,53,698	31,410	+1,22,288	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	1,48,297	8,03,522	—6,55,225	...	...	...	...	...	...	...	...	+ 93,684
Military Accounts	9,42,272	1,93,363	+7,48,909	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	120	9,670	...	—9,550	...	...	...	...	...	...	...	+ 1
Military Accounts	10,020	469	+9,551	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—													
Civil Accounts	2,005	952	..	...	+1,053	...	...	...	...	...	...	}	
Military Accounts	892	1,998	—1,106	...	...	...	...	...	...	...	...	} —	53
Assam and Military, Punjab—													
Civil Accounts	118	138	...	...	...	—20	...	...	...	...	...	}	
Military Accounts	20	...	+20	...	...	...	...	...	...	...	...	}	...
Bengal and Military, Punjab—													
Civil Accounts	5,374	2,16,098	...	...	...	...	—2,10,724	...	...	...	...	}	
Military Accounts	2,15,644	902	+2,14,742	...	...	...	...	...	...	...	...	} +	4,018
United Provinces of Agra and Oudh and Military, Punjab—													
Civil Accounts	2,37,900	4,00,473	...	...	...	...	...	—1,62,573	...	...	...	}	
Military Accounts	1,97,895	32,755	+1,65,140	...	...	...	...	...	...	...	...	} +	2,567
Punjab and Military, Punjab—													
Civil Accounts	20,61,056	5,14,05,510	...	...	...	...	...	...	—4,93,44,454	...	...	}	
Military Accounts	5,07,36,654	14,90,687	+4,92,45,967	...	...	...	...	...	...	...	...	} —	98,487
Madras and Military, Punjab—													
Civil Accounts	259	7,204	...	...	...	...	...	...	...	...	...	}	
Military Accounts	5,786	...	+5,786	...	...	...	...	...	...	—6,945	...	} —	1,159
Bombay and Military, Punjab—													
Civil Accounts	2,050	1,58,015	...	...	...	...	...	...	...	...	...	}	
Military Accounts	1,55,734	340	+1,55,394	...	...	...	...	...	...	...	—1,55,965	} —	571
India and Military, Madras—													
Civil Accounts	1,75,476	65,56,719	—63,81,243	...	...	...	...	...	...	...	...	}	
Military Accounts	66,35,890	3,12,734	...	...	...	...	...	...	...	+63,23,156	...	} —	58,087
Central Provinces and Military, Madras—													
Civil Accounts	12,055	6,17,560	...	—6,05,505	...	...	...	...	...	...	...	}	
Military Accounts	6,21,773	16,324	...	...	...	...	...	...	...	+6,05,449	...	} —	56
Burma and Military, Madras—													
Civil Accounts	3,76,983	86,01,982	...	...	—82,24,999	...	...	...	...	...	...	}	
Military Accounts	86,21,788	3,77,385	...	...	...	...	...	...	...	+82,44,403	...	} +	19,404
Assam and Military, Madras—													
Civil Accounts	1,356	...	...	...	...	+1,356	...	...	...	...	...	}	
Military Accounts	...	1,356	...	...	...	...	...	...	...	—1,356	...	}	...
Bengal and Military, Madras—													
Civil Accounts	2,771	1,87,494	...	...	...	...	—1,84,723	...	...	...	...	}	
Military Accounts	1,86,872	2,798	...	...	...	...	...	...	...	+1,84,074	...	} —	649
United Provinces of Agra and Oudh and Military, Madras—													
Civil Accounts	13,859	2,37,788	...	...	...	...	...	—2,23,929	...	...	...	}	
Military Accounts	2,27,261	8,490	...	...	...	...	...	...	...	+2,18,771	...	} —	5,158
Punjab and Military, Madras—													
Civil Accounts	5,018	1,00,251	...	...	...	...	...	...	—95,233	...	...	}	
Military Accounts	1,00,244	5,094	...	...	...	...	...	...	...	+95,150	...	} —	83
Madras and Military, Madras—													
Civil Accounts	8,39,148	1,78,09,570	...	...	...	...	...	...	...	—1,70,60,422	...	}	
Military Accounts	1,79,85,843	8,80,046	...	...	...	...	...	...	...	+1,71,05,797	...	} +	45,375
Bombay and Military, Madras—													
Civil Accounts	24,963	25,78,708	...	...	...	...	...	...	...	...	—25,53,745	}	
Military Accounts	25,78,087	25,088	...	...	...	...	...	...	...	+25,52,999	...	} —	746
Carried over { Civil Accounts	68,57,170	15,14,00,682	—2,13,14,902	—25,85,168	—82,00,168	—11,86,715	—55,68,886	—3,42,43,403	—5,15,54,872	—1,70,57,436	—28,31,962		—14,45,43,512
Military Accounts	15,06,91,944	61,48,432	+10,92,15,069	...	...	...	...	...	...	+3,53,28,443	...		+14,45,43,512
Net			+8,79,00,167	—25,85,168	—82,00,168	—11,86,715	—55,68,886	—3,42,43,403	—5,15,54,872	+1,82,71,007	—28,31,962		...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1904—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	68,57,170	15,14,00,682	−2,13,14,902	−25,85,168	−82,00,168	−11,86,715	−55,68,886	−3,42,43,403	−5,15,54,872	−1,70,57,436	−28,31,962	−14,45,43,512
Military Accounts	15,06,91,944	61,48,432	+10,92,15,069	...	...	...	...	...	...	+3,53,28,443	...	+14,45,43,512
Net			+8,79,00,167	−25,85,168	−82,00,168	−11,86,715	−55,68,886	−3,42,43,403	−5,15,54,872	+1,82,71,007	−28,31,962	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	18,42,175	1,28,70,889	−1,10,28,714	...	...	...	...	...	...	...	...	−31,249
Military Accounts	1,28,42,954	18,45,489	...	...	...	...	...	...	...	...	+1,09,97,465	
Central Provinces and Military, Bombay—												
Civil Accounts	71,533	11,50,992	...	−10,88,459	...	...	...	...	...	...	...	+1,979
Military Accounts	11,62,255	71,817	...	...	...	...	...	...	...	...	+10,90,438	
Burma and Military, Bombay—												
Civil Accounts	2,872	9,873	...	...	−7,001	...	...	...	...	...	...	+593
Military Accounts	9,481	1,887	...	...	...	...	...	...	...	...	+7,594	
Assam and Military, Bombay—												
Civil Accounts	61	...	...	...	...	+61	...	...	...	...	...	...
Military Accounts	...	61	...	...	...	...	...	...	...	...	−61	
Bengal and Military, Bombay—												
Civil Accounts	764	9,782	...	...	...	...	−9,018	...	...	...	...	−92
Military Accounts	9,586	660	...	...	...	...	...	...	...	...	+8,926	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	17,938	35,089	...	...	...	...	...	−17,151	...	...	...	+1
Military Accounts	35,089	17,937	...	...	...	...	...	...	...	...	+17,152	
Punjab and Military, Bombay—												
Civil Accounts	12,555	5,36,222	...	...	...	...	...	...	−5,23,667	...	...	...
Military Accounts	5,36,207	12,540	...	...	...	...	...	...	...	...	+5,23,667	
Madras and Military, Bombay—												
Civil Accounts	10,385	82,283	...	...	...	...	...	...	...	−71,898	...	...
Military Accounts	82,240	10,342	...	...	...	...	...	...	...	...	+71,858	
Bombay and Military, Bombay—												
Civil Accounts	15,43,631	3,94,91,087	...	...	...	...	...	...	...	...	−3,79,47,456	+28,768
Military Accounts	3,94,89,808	15,13,584	...	...	...	...	...	...	...	...	+3,79,76,224	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	1,03,59,084	20,55,95,899	−3,23,43,616	−36,73,627	−82,07,169	−11,86,654	−55,77,904	−3,42,60,554	−5,20,78,539	−1,71,29,334	−4,07,79,418	−19,52,36,815
Military Accounts	20,48,59,564	96,22,749	+10,92,15,069	...	...	...	...	...	...	+3,53,28,443	+5,06,93,303	+19,52,36,815
Net			+7,68,71,453	−36,73,627	−82,07,169	−11,86,654	−55,77,904	−3,42,60,554	−5,20,78,539	+1,81,99,109	+99,13,885	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	8,41,70,605	4,10,38,368	+4,31,32,237	...	...	...	...	...	...	...	...	+1,23,161
P. W. Accounts	6,32,93,472	10,63,02,548	*—4,30,09,076*	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	8,10,270	89,08,397	...	*—80,98,127*	...	...	...	...	...	...	...	+7,669
P. W. Accounts	3,88,02,997	3,06,97,201	...	+81,05,796	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,64,12,521	2,46,20,748	...	...	*—82,08,227*	...	...	...	...	...	...	+2,27,186
P. W. Accounts	2,48,49,460	1,64,14,047	...	...	+84,35,413	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	6,66,202	52,94,134	...	...	...	*—46,27,932*	..	...	...	...	...	*—12,196*
P. W. Accounts	1,02,24,103	56,08,367	...	...	...	+46,15,736	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	4,58,67,657	6,00,34,033	...	...	...	...	*—1,41,66,376*	...	...	...	...	*—2,87,627*
P. W. Accounts	5,96,93,489	4,58,14,740	...	...	...	...	+1,38,78,749	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	3,59,52,496	3,38,03,792	...	...	...	...	...	+21,48,704	...	...	...	+1,43,855
P. W. Accounts	3,39,18,627	3,59,23,476	...	...	...	...	...	*—20,04,849*	...	...	...	
Punjab and Public Works—												
Civil Accounts	5,44,04,935	4,27,88,261	...	...	...	...	...	...	+1,16,16,674	...	...	+5,79,464
P. W. Accounts	7,36,69,987	8,47,07,197	...	...	...	...	...	...	*—1,10,37,210*	...	...	
Madras and Public Works—												
Civil Accounts	1,52,70,076	2,51,16,346	...	...	...	...	...	...	...	*—98,46,270*	...	*—2,09,457*
P. W. Accounts	2,48,66,674	1,52,29,861	...	...	...	...	...	...	...	+96,36,813	...	
Bombay and Public Works—												
Civil Accounts	9,06,62,855	5,82,30,365	...	...	...	...	...	...	...	...	+3,24,32,490	+1,26,228
P. W. Accounts	5,80,26,751	9,03,33,013	...	...	...	...	...	...	...	...	*—3,23,06,262*	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	34,42,17,617	29,98,34,444	+4,31,32,237	*—80,98,127*	*—82,08,227*	*—46,27,932*	*—1,41,66,376*	+21,48,704	+1,16,16,674	*—98,46,270*	+3,24,32,490	+4,43,83,173
P. W. Accts.	38,73,45,560	43,10,30,450	*—4,30,09,076*	+81,05,796	+84,35,413	+46,15,736	+1,38,78,749	*—20,04,849*	*—1,10,37,210*	+96,36,813	*—3,23,06,262*	*—4,36,84,890*
Net			+1,23,161	+7,669	+2,27,186	*—12,196*	*—2,87,627*	+1,43,855	+5,79,464	*—2,09,457*	+1,26,228	+6,98,283

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1904.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal & Money Order transactions in India	...	...	...	...	...	...	...	...	102,604	102,604
Little Basses Light Vessel Dues	...	...	765	...	2,475	...	...	302	515	4,057
Balances of Shipping Masters' accounts	...	...	119	...	1,135	...	...	26	474	1,754
Receipts on account of China Expeditionary Force	233,441	...	...	...	...	...	...	...	...	233,441
Receipts on account of South African Force	...	...	...	...	...	...	...	...	51,216	51,216
Receipts on account of Indian Native Troops sent to Mauritius	5,826	...	...	...	...	...	...	1,527	...	7,353
Receipts on account of Somaliland Expedition	...	...	...	...	...	...	...	...	43,709	43,709
Enlistment of Natives of India for service in the Colonies	226	...	...	...	...	...	...	...	...	226
New Native Regiments raised to replace those employed at Colonial garrisons	80,765	...	...	...	...	...		...	...	80,765
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	407	...	...	...	...	...	...	...	...	407
Advances in India on account of the Emigration of Coolies and supplies to His Majesty's Ships on the East India Station—										
Military	...	...	..	...	...	...	...	...	63	63
Pensions paid in India to outpensioners of Chelsea hospital	5	...	...	...	...	...	...	5	32	42
Miscellaneous receipts—										
Civil	93	...	...	...	...	...	6	...	238	337
Military	3,552	...	...	...	...	...	...	4,624	3,078	11,254
Marine	3,649	...	...	...	...	...	...	...	...	3,649
Total	327,964	...	884	...	3,610	...	6	6,484	201,929	540,877
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	66,000	...	...	...	...	...	...	...	...	66,000
Family and Miscellaneous Remittances made by means of Rolls	25,391	...	...	...	...	...	...	7,205	9,625	42,221
Family Remittances, Indo-European Telegraph Department—										
Public Works	2,574	...	...	...	...	...	...	...	...	2,574
East Indian Railway Company— Public Works	593,894	...	...	...	...	...	...	...	...	593,894
Rajputana-Malwa Railway— do.	154,217	...	...	..	...	...	...	...	...	154,217
South Indian Railway Company— do.	...	...	...	...	...	...	...	122,311	...	122,311
Bengal and North-Western Railway Company— do.	...	...	...	...	147,121	...	...	...	...	147,121
Great Indian Peninsula Railway Company— do.	...	...	...	...	...	...	...	...	541,547	541,547
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	1,321	149	3,531	33	20,914	3,783	3,859	47,792	8,025	89,407
Public Works	10,775	785	60,861	426	15,734	4,871	20,536	15,862	2,889	132,739

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	264	...	304	...	1,545	578	8	1,706	1,673	6,078
Purchase of Silver	...	...	...	...	...	...	...	...	4,043,365	4,043,365
Gold remitted from India	...	...	...	...	...	...	...	...	5,939	5,939
Stamps on Military Commissions—Military	60	...	...	...	...	...	...	28	18	106
Miscellaneous receipts—										
Civil	376	...	236	...	229	...	...	221	20	1,082
Military	1,338	...	...	...	...	...	...	61	602	2,001
Public Works	66	...	...	...	...	30	...	80	...	176
Total	856,276	934	64,932	459	185,543	9,262	24,403	195,266	4,613,703	5,950,778
TOTAL INDIA £	1,184,240	934	65,816	459	189,153	9,262	24,409	201,750	4,815,632	6,491,655

ENGLAND:		
HIS MAJESTY'S IMPERIAL GOVERNMENT—		
Repayments by His Majesty's Treasury and other Public Departments, in respect of—	£	
Disbursements in India in connection with the War in South Africa	719,767	
Expenses in India in connection with the China Expeditionary Force and Balances of Field Examiner's Accounts	208,666	
Ditto Ditto Somaliland expedition	1,243,345	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station	101,789	
Postal and money order transactions (receipts in excess of payments)	93,332	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	25,366	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	4,374	
Expenses incurred in conection with the despatch of Indian Native troops to the Mauritius	19,135	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore	10,391	
Miscellaneous advances made in India	219,167	
	2,645,332	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Estates remitted from India by Administrators General by means of Bills on London	32,885	
East Indian Railway Company:		
Transfer fees and miscellaneous refunds	1,909	
Rajputana Malwa Railway:		
Miscellaneous refunds	441	
South Indian Railway Company:		
Transfer fees and miscellaneous refunds	1,017	
Bengal and North-Western Railway Company:		
Transfer fees and miscellaneous refunds	961	
Great Indian Peninsula Railway Company:		
Transfer fees and miscellaneous refunds	12,974	
Miscellaneous receipts	22,633	
Gold received from India: net sale proceeds	3,997,128	
	4,069,948	
TOTAL ENGLAND £		6,715,280
TOTAL RECEIPTS £		13,206,935

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1904—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	217,319	217,319
Little Basses Light Vessel Dues	...	...	4	...	58	...	...	13	...	75
Balances of Shipping Masters' accounts	...	...	4	...	16	...	...	...	5	25
Payments on account of China Expeditionary Force	302,960	...	...	...	...	...	...	...	...	302,960
Payments on account of South African Force	...	...	...	...	...	...	...	—8,357	63,367	55,010
Payments on account of Indian Native Troops sent to Mombasa—										
Marine	1,112	...	...	...	...	...	...	...	...	1,112
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	11,482	...	...	...	...	...	...	9,312	4,334	25,128
Marine	98	...	...	...	...	...	...	...	...	98
Enlistment of Natives of India for service in the Colonies	3,362	...	...	...	...	...	...	83	67	3,512
New Native Regiments raised to replace those employed at Colonial garrisons	398	...	...	...	...	...	...	...	...	398
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	11,651	...	...	...	...	...	...	...	...	11,651
Payment on account of Indian Native troops sent to Mauritius	24,761	...	...	...	...	...	...	5,458	...	30,219
Payments on account of Somaliland Expedition	...	...	...	...	...	...	...	...	1,382,731	1,382,731
Expenses of Indian Native troops attending H. Ms. Coronation	...	...	...	...	...	...	...	...	14,760	14,760
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	41,812	...	...	...	...	...	...	18,778	...	60,590
Military	...	...	...	...	...	...	...	...	59	59
Marine	40,117	...	...	...	...	...	...	...	...	40,117
Miscellaneous payments—										
Civil	787	4	2,467	...	7	...	...	...	2,965	6,230
Military	87,867	...	...	...	...	...	...	40,362	41,837	170,066
Marine	5,313	...	...	...	...	...	...	...	...	5,313
Public Works	236	...	...	...	...	...	...	...	...	236
Total	531,956	4	2,475	...	81	...	...	65,649	1,727,444	2,327,609
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls	19	...	...	...	...	...	...	...	1	20

Gold remitted from India	...	...	...	...	...	...	...	...	4,000,001	4,000,001
Miscellaneous payments—										
Civil	12,838	...	473	...	833	14	3	24,437	26	38,624
Military	388	...	...	...	...	...	...	17	728	1,133
Public Works	...	...	...	...	...	...	108	...	...	108
Total	13,245	...	473	...	833	14	111	24,454	4,000,756	4,039,886
TOTAL INDIA £	545,201	4	2,948	...	914	14	111	90,103	5,728,200	6,367,495

ENGLAND:

	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—		
Payments to His Majesty's Treasury and other Public Departments, on account of—		
Somaliland Expedition: Balances of Field Examiner's accounts	247	
Little Basses Light Vessel Dues	4,617	
Balances of Shipping Masters' accounts	1,791	
Refund of portion of sum received in 1901-2 for raising and training five new Indian Native Infantry Regiments to replace those employed at Colonial Garrisons	7,338	
Refund of portion of sum received in 1902-03 in respect of expenditure brought to account in India in connection with the visit of Indian Native Troops, on the occasion of His Majesty's Coronation	2,306	
Miscellaneous	4,077	
	20.376	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Family and Miscellaneous Remittances	48,457	
Remittances by Administrators General	31,833	
East Indian Railway Company: Advances for purchase of Stores, etc.	595,803	
Rajputana-Malwa Railway: ditto	154,658	
South Indian Railway Company: ditto	123,328	
Bengal and North-Western Railway Company: ditto	148,082	
Great Indian Peninsula Railway Company: ditto	554,521	
Stores chargeable to Provincial and Local Funds and to Native States	222,124	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	64,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.	6,074	
Miscellaneous payments to be brought to charge or recovered in India	3,295	
Purchase of Silver	4,055,327	
	6,007,502	
TOTAL ENGLAND £		6,027,878
TOTAL DISBURSEMENTS £		12,395,373

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1903-1904.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. PORT FUNDS. Presidency Funds.	III. PORT FUNDS. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	₹	₹	₹	₹	₹	₹
LAND REVENUE—						
Income from Land, the property of the Funds	3,42,902	71,971	13,18,182	14,691	2,44,284	19,92,030
STAMPS—						
Sale of Stamps	...	39,001	...	...	...	39,001
EXCISE—						
License Fees and Duties	8,509	99,515	...	...	1,17,106	2,25,130
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	13,863	...	...	...	13,863
Miscellaneous	...	...	...	...	2,571	2,571
ASSESSED TAXES—						
Taxes upon Houses	2,79,988	4,33,545	...	...	...	7,13,533
Licenses on Trades and Professions	31,766	2,788	...	1,743	...	36,297
Chowkidari Tax	37,917	26,846	...	...	...	64,763
Octroi	7,26,600	94,365	...	...	...	8,20,965
Miscellaneous (including Taxes on Horses and Carriages)	53,797	22,019	...	...	...	75,816
REGISTRATION—						
Fees and Miscellaneous	...	3,365	...	...	...	3,365
INTEREST—						
Interest on Government Securities and other Investments	1,962	15,829	2,69,289	76,602	1,06,967	4,70,649
POLICE—						
Fees, Fines, and Forfeitures	39,784	13,633	...	1,306	6,860	61,583
Unclaimed Property	288	1,496	...	...	...	1,784
Miscellaneous (including Cattle-pound receipts)	29,041	6,239	...	...	1,35,194	1,70,474
MARINE—						
Hire of Vessels	...	...	44,503	77,655	19,954	1,42,112
Sale-proceeds of Vessels and Stores	...	...	1,113	14,777	5,085	20,975
Pilotage receipts	...	...	2,05,259	2,52,142	3,40,038	7,97,439
Other Fees and Dues	...	...	71,30,041	42,99,690	2,28,922	1,16,58,653
EDUCATION—						
School Fees	...	2,447	...	...	2,63,774	2,66,221
Miscellaneous	...	8,847	...	...	43,982	52,809
MEDICAL—						
Hospital receipts (including sale of Medicines)	8 446	5,496	51	...	...	13,993
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	26,393	10,699	...	...	5,216	42,308
Public Exhibitions and Fairs	...	4,487	...	...	...	4,487
Sanitation—						
Conservancy Tax and Fees	2,45,120	52,450	...	...	...	2,97,570
Sales of Manure, etc.	63,417	27,173	...	...	...	90,590
Water-supply—						
Sale of Water	39,935	15,906	1,22,432	80,623	...	2,58,896
Other receipts	32,086	1,449	...	...	...	33,535
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	82,583	1,21,267	...	2,03,850
MISCELLANEOUS—						
Sales of old Materials	8,359	1,970	4,191	...	1,223	15,743
Sales of Land and Houses	1,606	787	32,962	...	...	35,355
Contributions (including Grants-in-aid from Government)	5,24,801	1,06,755	2,55,686	1,08,625	48,025	10,43,892
Rents of Houses	27,364	24,231	8,15,906	62,080	3,165	9,32,746
Sales of Fruit, Grass, etc.	1,71,987	12,019	...	5,700	...	1,89,705
Miscellaneous	2,45,342	3,19,935	2,27,758	1,62,125	1,36,302	10,92,462
PUBLIC WORKS—						
Tolls and Ferries	1,950	14,598	32,07,253	2,04,898	...	34,28,699
Miscellaneous	914	1,111	19,67,237	...	4,45,053	24,14,315
DEPOSITS AND ADVANCES—						
Loans by Public Subscription	...	...	50,00,000	14,50,000	...	64,50,000
Sale-proceeds of Investments	8,926	...	2,95,714	70,000	3,01,919	6,76,559
Stock Account	...	...	9,67,612	43,413	...	10,11,025
Other Deposits and Advances	28,757	26,490	3,08,28,535	15,24,720	1,322	3 24,09,824
TOTAL RECEIPTS ₹	29,88,957	14,81,305	5,27,76,307	85,72,057	24,56,962	6,82,75,588
OPENING BALANCE ₹	(a)6,69,503	(a)6,29,734	35,53,314	19,79,643	9,85,667	78,17,861
GRAND TOTAL ₹	36,58,460	21,11,039	5,63,29,621	1,05,51,700	34,42,629	7,60,93,449

(a) The difference between this and the closing balance of last year is explained in the detailed account.

for the Year ended 31st March 1904.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	₹	₹	₹	₹	₹	₹
Refunds—						
Refunds of Taxes	52,691	1,377	9,609	7,667	426	71,770
Miscellaneous Refunds	6,737	4,544	...	59,756	39,884	1,10,921
Charges of Collection of Revenue—						
Excise Establishments	...	...	...	...	1,752	1,752
Rate and Cess collecting Establishments	64,643	30,674	3,224	...	12,534	1,11,075
Other collecting Establishments	15,633	26,267	5,08,829	5,00,930	4,841	10,56,500
Interest—						
Interest on Debt	2,433	267	45,36,315	2,40,239	6,620	47,85,874
General Administration—						
Establishments engaged in General Management and Accounts	1,63,044	1,12,773	14,21,707	2,29,020	63,785	19,90,329
Contributions towards Establishment in Government Offices	6,687	8,254	15,538	22,529	6,657	59,665
Law and Justice—						
Criminal Courts	112	20,261	...	15,298	...	35,671
Jails	677	681	...	...	...	1,358
Police—						
Executive Force	3,21,792	2,66,118	95,187	60,965	20,362	7,64,424
Miscellaneous (including Cattle-pounds)	13,768	20,684	...	4,960	1,30,484	1,69,896
Marine—						
Dockyard and Port Establishments	...	...	11,00,145	6,66,353	34,351	18,00,849
Pilotage Establishments	...	...	1,43,243	1,00,800	2,45,760	4,89,803
Ship and Boat Establishments	...	...	80,789	2,00,033	...	2,80,822
Light-houses and Light-ships	...	...	86,156	1,07,442	...	1,93,598
Building, Purchase, and Repair of Ships	...	...	4,09,024	1,60,936	4,26,423	9,96,383
Miscellaneous	...	...	1,90,289	2,65,258	97,355	5,52,902
Education—						
Inspection	...	134	...	...	...	134
Colleges and Schools	1,438	17,727	...	...	2,52,575	2,71,740
Scholarships and Prizes	...	781	...	...	4,829	5,610
Grants-in-aid	9,705	27,223	...	...	2,100	39,028
Miscellaneous	...	404	...	...	92,186	92,590
Medical—						
Professional Establishments	17,898	8,628	7,056	26,261	...	58,843
Hospitals and Dispensaries	3,25,632	85,379	17,072	1,40,312	80,637	6,49,032
Vaccination	12,030	9,153	...	...	9,686	30,869
Minor Departments—						
Public Gardens (Establishment and other charges)	1,12,886	25,253	...	...	6,885	1,45,024
Cemeteries (Establishment and other charges)	7,983	1,155	...	...	...	9,138
Public Exhibitions and Fairs	...	1,593	...	...	...	1,593
Conservancy (Establishment and other charges)	10,84,832	2,71,769	28,543	2,176	154	13,87,474
Water-supply (Establishment and other charges)	79,081	5,863	25,964	...	19	1,10,927
Statistical Establishments	...	447	...	...	...	447
Superannuation—						
Pensions and Gratuities	400	7,961	35,344	50,147	2,354	96,206
Miscellaneous—						
Rents, Rates, and Taxes	18,532	7,445	7,30,861	62,243	3,515	8,22,596
Petty Establishments	1,08,483	29,248	12,75,277	3,356	440	14,16,804
Miscellaneous	97,595	1,61,446	11,12,607	96,863	5,98,651	20,67,162
Public Works—						
Supervising Establishment, Tools and Plant	8,573	5,838	2,33,998	2,08,117	25,862	4,82,388
Stock not chargeable to any particular work	...	...	...	77,876	...	77,876
Original Works—						
Buildings	82,810	20,678	5,79,734	1,62,872	—1,276	8,44,818
Roads	24,807	21,157	52,749	37,355	8,250	1,44,318
Port Appliances	...	...	5,62,282	5,29,153	27,750	11,19,185
Other Works	38,622	28,501	29,10,795	2,17,991	88	31,95,997
Maintenance and Repairs—						
Buildings	30,721	14,858	1,72,881	45,835	5,080	2,69,375
Roads	1,68,789	34,153	62,112	14,130	17,233	2,96,417
Port Appliances	...	...	23,950	2,42,141	10,073	2,76,164
Other Works	27,075	33,997	7,87,631	26,493	43,395	9,18,591
Petty Construction and Repairs	23,557	1,17,877	34,560	40,724	12,761	2,29,479
Deposits and Advances—						
Repayment of Loans from Government	18,138	281	3,64,932	1,21,465	...	5,04,816
Repayment of Loans from the Public	...	...	...	60,000	...	60,000
Investment in Government Securities or otherwise	...	24	17,34,276	3,22,680	61,006	21,17,986
Stock Account	...	...	9,87,809	9,665	...	9,97,474
Other Deposits and Advances	32,934	29,954	3,24,24,354	14,18,213	25,766	3,39,31,221
Total Disbursements ₹	29,80,738	14,60,827	5,27,64,842	65,58,254	23,81,253	6,61,45,914
Closing Balance ₹	6,77,722	6,50,212	35,64,779	39,93,446	10,61,376	99,47,535
GRAND TOTAL ₹	36,58,460	21,11,039	5,63,29,621	1,05,51,700	34,42,629	7,60,93,449

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1904.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts.											
LAND REVENUE—											
Income from Land, the property of the Funds	41,328	18,409	13,442	183	5,898	1,35,581	90,245	20,950	292	16,574	3,42,902
EXCISE—											
License Fees and Duties	8,469	...	...	...	...	...	36	...	...	4	8,509
ASSESSED TAXES—											
Taxes upon Houses	48,928	...	19,193	1,698	21,024	39,046	75,149	11,128	11,476	52,346	2,79,988
Licenses on Trades and Professions	645	1,290	2,790	...	95	7,877	3,850	888	2,314	12,017	31,766
Chowkidari Tax	25,890	...	...	...	624	11,403	...	...	...	...	37,917
Octroi	1,62,023	86,700	...	...	...	1,28,917	2,39,226	46,091	...	63,643	7,26,600
Miscellaneous (including Taxes on Horses and Carriages)	8,141	5,198	1,647	144	2,084	5,491	9,246	1,595	2,895	17,356	53,797
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	1,882	...	...	...	...	1,962
POLICE—											
Fees, Fines, and Forfeitures	7,738	1,411	2,065	36	2,669	7,882	7,989	3,307	625	6,062	39,784
Unclaimed Property	45	...	154	...	...	...	43	44	2	...	288
Miscellaneous (including Cattle-pound receipts)	2,294	2,703	1,527	1,427	2,409	10,283	3,566	852	884	3,096	29,041
MEDICAL—											
Hospital receipts (including sale of Medicines)	28	375	...	...	...	...	6,368	1,675	...	...	8,446
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	5,204	824	10	...	5	6,927	9,986	441	...	2,996	26,393
Sanitation—											
Conservancy Tax and Fees	27,817	15,125	23,672	239	16,631	66,493	29,094	9,505	1,323	55,221	2,45,120
Sales of Manure, etc.	3,952	4,135	...	...	439	5,797	15,138	1,602	903	31,451	63,417
Water-supply—											
Sale of Water	14,726	...	470	...	10,773	...	6,446	6,018	203	1,299	39,935
Other receipts	8,059	2,024	...	456	...	21,263	131	...	...	153	32,086
MISCELLANEOUS—											
Sales of old Materials	2,489	156	2,158	24	153	1,230	326	417	...	1,406	8,359
Sales of Land and Houses	1,606	...	...	...	...	...	...	...	...	...	1,606
Contributions (including Grants-in-aid from Government)	1,45,686	12,541	1,29,089	8,039	24,602	4,147	75,069	35,559	26,373	63,696	5,24,801
Rents of Houses	5,934	1,118	328	...	299	943	7,873	36	...	10,833	27,364
Sales of Fruit, Grass, etc.	11,061	14,756	2,574	1,215	6,454	65,505	42,671	5,703	4,561	17,487	1,71,987
Miscellaneous	45,705	14,380	29,978	18	18,038	56,330	31,641	12,242	3,134	34,876	2,46,342
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,777	...	...	...	...	173	1,950
Miscellaneous	137	462	...	...	16	8	279	...	...	12	914
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	...	8,926	...	...	...	...	8,926
Other Deposits and Advances	1,857	...	2,705	...	956	17,604	...	...	...	5,635	28,757
TOTAL RECEIPTS ₹	5,79,762	1,81,687	2,31,802	13,479	1,14,946	6,03,535	6,54,372	1,58,053	54,985	3,96,336	29,88,957
OPENING BALANCE ₹	(a)2,07,436	27,461	9,480	729	13,283	(b)1,61,588	1,32,354	52,526	4,608	60,038	6,69,503
GRAND TOTAL ₹	7,87,198	2,09,148	2,41,282	14,208	1,28,229	7,65,123	7,86,726	2,10,579	59,593	4,56,374	36,58,460

Disbursements.												
REFUNDS—												
Refunds of Taxes	10,990	20,816	1,059	...	88	1,718	16,249	386	28	957	52,691
Miscellaneous Refunds	1,734	71	185	...	80	1,486	2,176	...	56	949	6,737
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	14,435	...	3,746	...	2,837	15,618	19,656	250	1,884	6,217	64,643
Other collecting Establishments	...	8,523	...	...	874	...	4,160	2,076	...	...	15,633
INTEREST—											
Interest on Debt	...	804	...	...	...	...	...	...	...	1,629	2,433
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	33,363	5,976	12,635	852	5,966	35,115	34,618	8,600	2,894	23,025	1,63,044
Contributions towards Establishment in Government Offices	788	...	1,124	...	1,069	2,592	...	59	...	1,055	6,687
LAW AND JUSTICE—											
Criminal Courts	104	...	...	...	...	8	...	...	...	...	112
Jails	507	...	...	...	158	...	12	...	...	...	677
POLICE—											
Executive Force	76,124	16,255	30,309	...	8,975	54,298	68,725	16,947	...	50,159	3,21,792
Miscellaneous (including Cattle-pounds)	444	849	548	403	474	1,464	6,530	1,513	624	919	13,768
EDUCATION—											
Colleges and Schools	...	...	...	...	...	...	...	...	...	1,438	1,438
Grants-in-aid	4,543	50	...	...	84	1,406	3,040	...	...	582	9,705
MEDICAL—											
Professional Establishments	...	8,582	...	...	...	...	9,316	...	...	...	17,898
Hospitals and Dispensaries	56,953	16,128	11,339	...	9,200	(d) 66,348	63,922	24,979	18,558	58,205	3,25,632
Vaccination	1,040	783	522	300	3,328	2,456	1,714	371	...	1,516	12,030
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	17,279	4,369	(c) 5,778	25	678	34,963	33,048	9,769	...	6,977	1,12,886
Cemeteries (Establishment and other charges)	1,171	...	5	...	15	3,606	3,066	120	...	...	7,983
Conservancy (Establishment and other charges)	1,82,228	64,493	83,308	9,161	44,179	2,17,759	2,33,709	71,388	15,543	1,63,064	10,84,832
Water-supply (Establishment and other charges)	27,057	4,876	2,093	360	4,312	28,869	373	4,548	60	6,533	79,081
SUPERANNUATION—											
Pensions and Gratuities	310	...	...	...	...	...	...	...	...	90	400
MISCELLANEOUS—											
Rents, Rates, and Taxes	1,728	720	...	...	8,274	5,260	1,501	503	...	546	18,532
Petty Establishments	24,973	3,776	4,113	179	5,746	45,826	19,551	4,029	96	194	1,08,483
Miscellaneous	17,150	2,087	20,369	...	4,022	...	33,667	10,248	8,247	1,805	97,595
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	6,638	694	179	...	...	...	...	...	117	945	8,573
Original Works—											
Buildings	16,309	...	30,122	...	149	12,568	8,764	2	...	14,896	82,810
Roads	3,079	200	...	...	...	567	20,771	...	190	...	24,807
Other Works	14,789	2,240	...	...	148	7,858	8,349	4,785	208	245	38,622
Maintenance and Repairs—											
Buildings	11,526	1,715	756	300	1,056	6,992	5,310	1,240	404	1,422	30,721
Roads	36,991	10,597	11,565	100	2,994	37,148	43,554	4,477	2,950	18,413	1,68,789
Other Works	12,849	3,020	2,778	24	257	3,294	3,180	...	493	1,180	27,075
Petty Construction and Repairs	5,327	42	...	389	248	3,592	7,517	2,283	332	3,827	23,557
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	10,000	5,037	...	...	...	...	...	...	...	3,101	18,138
Other Deposits and Advances	4,362	20	6,805	...	355	12,472	...	...	...	8,920	32,934
TOTAL DISBURSEMENTS . ₹	5,94,791	1,82,723	2,29,338	12,093	1,05,566	6,03,283	6,52,478	1,68,973	52,684	3,78,809	29,80,738
CLOSING BALANCE . ₹	1,92,407	26,425	11,944	2,115	22,663	1,61,840	1,34,248	41,606	6,909	77,565	6,77,722
GRAND TOTAL . ₹	7,87,198	2,09,148	2,41,282	14,208	1,28,229	7,65,123	7,86,726	2,10,579	59,593	4,56,374	36,58,460

(a) Includes balances of the Berar Funds.
(b) Differs from last year's closing balance for corrections since made.
(c) Includes ₹299 on account of Rubber Plantation (Establishment and other charges).
(d) Do. ₹3,057 on account of Plague charges.

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1904.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	9,360	367	3,916	1,257	53,148	...	...	...	...	3,923	71,971
STAMPS—											
Sale of Stamps	39,001	...	...	...	...	...	...	...	...	...	39,001
EXCISE—											
License Fees and Duties	98,955	...	560	...	...	...	...	...	...	...	99,515
PROVINCIAL RATES—											
Rates and Cesses on Lands	3,015	...	...	...	6,111	...	...	...	...	4,737	13,863
ASSESSED TAXES—											
Taxes upon Houses	12,014	...	34,930	1,273	...	3,82,024	...	279	...	3,025	4,33,545
Licenses on Trades and Professions	969	666	...	...	...	1,124	...	...	...	29	2,788
Chowkidari Tax	22,376	...	...	...	...	...	4,470	...	...	...	26,846
Octroi	94,365	...	...	...	...	...	...	...	...	...	94,365
Miscellaneous (including Taxes on Horses and Carriages)	11,878	...	5,575	...	...	...	...	...	...	4,566	22,019
REGISTRATION—											
Fees and Miscellaneous	3,365	...	...	...	...	...	...	...	...	...	3,365
INTEREST—											
Interest on Government Securities and other Investments	14,156	...	...	...	...	36	...	...	...	1,637	15,829
POLICE—											
Fees, Fines, and Forfeitures	7,060	...	6,332	...	...	...	...	...	...	191	13,633
Unclaimed Property	212	...	1,284	...	...	...	...	...	...	...	1,496
Miscellaneous (including Cattle-pound receipts)	1,693	100	1,694	2,606	...	...	...	...	...	146	6,239
EDUCATION—											
School Fees	2,107	...	...	...	...	...	...	...	...	340	2,447
Miscellaneous	8,827	...	...	...	...	...	...	...	...	...	8,827
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	...	3,916	...	...	58	...	...	...	1,522	5,496
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	9,746	340	...	...	...	553	...	...	...	60	10,699
Public exhibitions and fairs	...	...	...	...	...	4,487	...	...	...	...	4,487
Sanitation—											
Conservancy Tax and Fees	45,473	...	4,496	...	...	...	...	237	...	2,244	52,450
Sales of Manure, etc.	586	...	...	...	...	26,562	...	...	...	25	27,173
Water-supply—											
Sale of water	15,681	...	...	...	...	...	...	...	...	225	15,906
Other receipts	1,449	...	...	...	...	...	...	...	...	...	1,449
MISCELLANEOUS—											
Sales of old Materials	1,532	...	383	...	...	...	...	...	...	55	1,970
Sales of Land and Houses	542	...	...	75	...	...	...	...	...	170	787
Contributions (including Grants-in-aid from Government)	35,310	3,500	57,000	2,500	...	...	...	...	...	8,445	1,06,755
Rents of Houses	6,935	...	...	...	...	10,890	...	575	...	5,831	24,231
Sales of Fruit, Grass, etc.	2,605	...	227	...	...	4,840	...	154	...	4,193	12,019
Miscellaneous	12,524	366	2,12,061	1,264	26,319	54,398	...	351	...	12,652	3,19,935
PUBLIC WORKS—											
Tolls and Ferries	...	...	10,441	...	965	...	...	...	...	3,192	14,598
Miscellaneous	389	1	353	...	...	...	...	...	...	368	1,111
DEPOSITS AND AVDANCES—											
Other Deposits and Advances	21,322	...	4,488	...	...	82	...	295	...	303	26,490
TOTAL RECEIPTS R	4,83,447	5,340	3,47,706	8,975	86,543	4,85,054	4,470	1,891	...	57,879	14,81,305
OPENING BALANCE R	(a)3,05,305	(b)7,278	(c)1,25,803	9,106	53,757	99,268	(d)2,745	(d)1,897	...	24,575	6,29,734
GRAND TOTAL R	7,88,752	12,618	4,73,509	18,081	1,40,300	5,84,322	7,215	3,788	...	82,454	21,11,039

Disbursements.												
REFUNDS—												
Refunds of Taxes	40	...	967	...	...	370	...	...	...	...		1,377
Miscellaneous Refunds	1,694	...	1,595	37	243	381	...	228	...	300		4,544
CHARGES OF COLLECTION OF REVENUE—												
Rate and Cess collecting Establishments	5,930	...	382	...	...	23,564	485	...	...	313		30,674
Other collecting Establishments	9,034	...	2,783	...	9,131	4,959	...	...	...	360		26,267
INTEREST—												
Interest on Debt	267	...	...	...	...	...	...	...	...	...		267
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	53,474	1	23,748	987	19,941	5,332	...	304	...	8,986		1,12,773
Contribution towards Establishments in Government Offices	3,473	...	4,600	...	...	...	...	...	...	181		8,254
LAW AND JUSTICE—												
Criminal Courts	(e) 20,261	...	...	...	...	...	...	...	...	...		20,261
Jails	681	...	...	...	...	...	...	...	...	...		681
POLICE—												
Executive Force	65,709	...	...	...	...	1,96,083	3,587	...	...	739		2,66,118
Miscellaneous (including Cattle-pounds)	14,939	...	1,092	778	...	3,813	23	...	...	39		20,684
EDUCATION—												
Inspection	134	...	...	...	...	...	...	...	...	...		134
Colleges and Schools	14,859	...	762	...	...	681	...	...	...	1,425		17,727
Scholarships and Prizes	766	...	...	...	...	...	...	...	...	15		781
Grants-in-aid	12,576	...	10,779	121	3,529	...	...	...	...	218		27,223
Miscellaneous	236	...	168	...	...	...	...	...	...	...		404
MEDICAL—												
Professional Establishments	8,628	...	...	...	...	...	...	...	...	...		8,628
Hospitals and Dispensaries	18,296	...	45,577	160	10,164	5,367	...	...	...	5,815		85,379
Vaccination	1,318	...	2,715	...	...	5,090	...	...	...	30		9,153
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	19,189	563	597	...	2,340	2,248	...	...	...	316		25,253
Cemeteries (Establishment and other charges)	1,045	...	110	...	...	...	...	...	...	...		1,155
Public Exhibitions and Fairs	851	...	...	...	700	42	...	...	...	...		1,593
Conservancy (Establishment and other charges)	71,059	687	74,937	2,651	...	1,13,134	1,451	639	...	7,211		2,71,769
Water-supply (Establishment and other charges)	4,876	...	...	857	...	...	...	...	...	130		5,863
Statistical Establishments	...	...	...	...	...	447	...	...	...	...		447
SUPERANNUATION—												
Pensions and Gratuities	7,344	...	...	...	...	...	...	...	...	617		7,961
MISCELLANEOUS—												
Rents, Rates and Taxes	7,445	...	...	...	...	...	...	...	...	...		7,445
Petty Establishments	9,642	132	16,657	69	...	108	...	...	...	2,640		29,248
Miscellaneous	1,07,838	...	23,198	627	23,722	4,954	...	493	...	614		1,61,446
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	2,999	...	440	761	...	...	...	...	...	1,638		5,838
Original Works—												
Buildings	4,398	434	11,370	...	...	...	100	350	...	4,026		20,678
Roads	913	...	20,244	...	...	...	...	...	...	...		21,157
Other Works	4,726	281	19,256	...	3,356	...	...	...	...	882		28,501
Maintenance and Repairs—												
Buildings	2,106	586	7,948	178	...	...	...	...	...	4,040		14,858
Roads	7,273	2,148	19,448	1,295	...	...	...	552	...	3,437		34,153
Other Works	13,453	512	13,156	...	5,126	...	...	450	...	1,300		33,997
Petty Construction and Repairs	3,269	...	...	...	...	1,06,162	40	...	...	8,406		1,17,877
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	281	...	...	...	...	...	...	...	...	...		281
Investment in Government Securities or Otherwise	...	...	...	...	...	24	...	...	...	...		24
Other Deposits and Advances	15,633	75	2,414	...	1,338	10,494	...	...	...	...		29,954
TOTAL DISBURSEMENTS ... R	5,16,655	5,419	3,04,943	8,521	79,590	4,83,253	5,686	3,016	...	53,744		14,60,827
CLOSING BALANCE ... R	2,72,097	7,199	1,68,566	9,560	60,710	1,01,069	1,529	772	...	28,710		6,50,212
GRAND TOTAL ... R	7,88,752	12,618	4,73,509	18,081	1,40,300	5,84,322	7,215	3,788	...	82,454		21,11,039

(a) Includes balances of the Berar Funds.
(b) Opening balance of the "Melghat Taluq Fund," transferred from Berar.
(c) Differs from last year's closing balance by R9,684 owing to the inclusion of the balances of two new funds created in 1903-04.
(d) Differs from last year's closing balance for correction since made.
(e) Includes R2,435 on account of "Civil Courts."

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1904.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
Receipts.	₹	₹	₹	₹	₹	₹	₹	₹	₹
LAND REVENUE—									
Income from Land, the property of the Funds	3,92,071	...	9,26,111	13,18,182	...	...	...	14,691	14,691
ASSESSED TAXES—									
Licenses on Trades and Professions	...	...	...	...	...	1,743	...	...	1,743
INTEREST—									
Interest on Government Securities and other Investments	35,036	33,662	2,00,591	2,69,289	8,455	...	6,907	61,240	76,602
POLICE—									
Fees, Fines and Forfeitures	...	...	...	...	1,249	...	...	57	1,306
MARINE—									
Hire of Vessels	41,418	...	3,085	44,503	49,595	...	...	28,060	77,655
Sale-proceeds of Vessels and Stores	...	...	1,113	1,113	9,042	...	4,131	1,604	14,777
Pilotage receipts	...	...	2,05,259	2,05,259	...	...	56,961	1,95,181	2,52,142
Other Fees and Dues	62,57,361	6,86,358	1,86,322	71,30,041	16,68,770	1,11,381	6,13,565	19,05,974	42,99,690
MEDICAL—									
Hospital receipts (including sale of Medicines)	...	...	51	51	...	...	...	...	...
MINOR DEPARTMENTS—									
Water-supply—									
Sale of Water	...	12,386	1,10,046	1,22,432	17,637	8,200	...	54,786	80,623
SUPERANNUATION—									
Contributions towards Pensions	...	...	82,583	82,583	1,21,267	...	...	...	1,21,267
MISCELLANEOUS—									
Sales of old Materials	3,641	...	550	4,191	...	...	...	...	...
Sales of Land and Houses	31,405	...	1,557	32,962	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	2,35,686	20,000	...	2,55,686	33,827	7,500	66,298	1,000	1,08,625
Rents of Houses	2,08,468	7,484	5,39,954	8,15,906	...	...	...	62,080	62,080
Sales of Fruit, Grass, etc.	...	...	...	...	...	...	...	5,700	5,700
Miscellaneous	(a) 1,71,293	180	56,285	2,27,758	1,12,725	20,318	4,691	24,391	1,62,125
PUBLIC WORKS—									
Tolls and Ferries	...	...	32,07,253	32,07,253	...	...	...	2,04,898	2,04,898
Miscellaneous	8,17,837	...	11,49,400	19,67,237	...	...	...	...	...
DEPOSITS AND ADVANCES—									
Loans by Public Subscription	34,00,000	...	16,00,000	50,00,000	10,00,000	...	...	4,50,000	14,50,000
Sale-proceeds of Investments	...	2,95,714	...	2,95,714	...	...	...	70,000	70,000
Stock Account	9,31,285	...	36,327	9,67,612	22,013	...	...	21,400	43,413
Other Deposits and Advances	2,91,75,792	...	16,52,743	3,08,28,535	76,751	2,827	...	14,45,142	15,24,720
	4,17,61,293	10,55,784	99,59,230	5,27,76,307	31,21,331	1,51 969	7,52,553	45,46,204	85,72,057
TOTAL RECEIPTS . ₹	9,23,612	26,789	26,02,913	35,53,314	10,37,563	16,678	3,85,669	5,39,733	19,79,643
OPENING BALANCE . ₹									
GRAND TOTAL ₹	4,26,84,905	10,82,573	1,25,62,143	5,63,29,621	41,58,894	1,68,647	11,38,222	50,85,937	1,05,51,700

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	9,609	...	9,609	...	...	2,433	5,234	7,667
Miscellaneous Refunds	...	...	...	...	55,145	4,242	...	369	59,756
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	3,224	...	3,224	...	...	...	...	...
Other collecting Establishments	...	...	5,08,829	5,08,829	...	...	...	5,00,930	5,00,930
INTEREST—									
Interest on Debt	20,21,757	1,67,738	23,46,820	45,36,315	14,564	3,539	...	2,22,136	2,40,239
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	10,60,197	2,31,638	1,29,872	14,21,707	75,870	8,197	50,863	94,090	2,29,020
Contributions towards Establishment in Government Offices	11,038	2,000	2,500	15,538	4,759	116	4,070	13,584	22,529
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	15,298	...	...	...	15,298
POLICE—									
Executive Force	60,890	...	34,297	95,187	44,004	1,200	...	15,761	60,965
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	4,960	4,960
MARINE—									
Dockyard and Port Establishments	9,89,641	...	1,10,504	11,00,145	4,51,301	12,705	1,57,877	44,470	6,66,353
Pilotage Establishments	...	...	1,43,243	1,43,243	...	...	42,231	58,569	1,00,800
Ship and Boat Establishments	57,187	...	23,602	80,789	1,42,250	19,009	13,147	25,627	2,00,033
Light-houses and Light-ships	63,635	...	22,521	86,156	4,700	4,501	55,118	43,623	1,07,442
Building, Purchase, and Repair of Ships	3,33,882	...	75,142	4,09,024	1,19,663	...	...	41,273	1,60,936
Miscellaneous	1,09,331	26,421	54,537	1,90,289	1,23,617	1,812	55,404	84,425	2,65,258
MEDICAL—									
Professional Establishments	...	...	7,056	7,056	13,781	...	...	12,480	26,261
Hospitals and Dispensaries	...	...	17,072	17,072	1,40,312	...	...	...	1,40,312
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	28,543	...	...	28,543	...	...	...	2,176	2,176
Water-supply (Establishment and other charges)	...	...	25,964	25,964	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	...	...	35,341	35,344	7,163	4,045	17,978	20,961	50,147
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,95,619	...	4,35,242	7,30,861	55,233	...	...	7,010	62,243
Petty Establishment	12,75,277	...	...	12,75,277	...	3,356	...	...	3,356
Miscellaneous	4,39,695	...	6,72,912	11,12,607	1,655	8,238	(b) 85,770	1,200	96,863
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	2,33,998	...	2,33,998	96,935	1,091	11,252	98,839	2,08,117
Stock not chargeable to any particular work	...	...	...	...	...	...	...	77,876	77,876
Original Works—									
Buildings	1,64,051	29,174	3,86,509	5,79,734	52,458	...	8,521	1,01,893	1,62,872
Roads	38,438	...	14,311	52,749	34,859	...	...	2,496	37,355
Port Appliances	...	...	5,62,282	5,62,282	2,47,478	...	...	2,81,675	5,29,153
Other Works	25,08,931	6,469	3,95,395	29,10,795	1,23,798	...	16,478	77,715	2,17,991
Maintenance and Repairs—									
Buildings	1,29,725	...	43,156	1,72,881	14,100	...	6,459	25,276	45,835
Roads	42,271	...	19,841	62,112	10,867	...	...	3,263	14,130
Port Appliances	23,950	...	...	23,950	59,292	...	...	1,82,849	2,42,141
Other Works	2,82,782	...	5,04,849	7,87,631	24,733	...	1,760	...	26,493
Petty Construction and Repairs	...	34,560	...	34,560	3,643	...	35	37,046	40,724
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	3,43,680	10,000	11,252	3,64,932	34,448	(c)23,426	...	63,591	1,21,465
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	12,00,000	1,28,610	4,05,666	17,34,276	...	...	...	3,22,680	3,22,680
Stock Account	9,26,455	...	61,354	9,87,809	9,665	...	...	...	9,665
Other Deposits and Advances	2,95,05,273	73,455	28,45,626	3,24,24,354	19,175	9	...	13,99,029	14,18,213
TOTAL DISBURSEMENTS . ₹	4,19,12,248	9,56,896	98,95,698	5,27,64,842	20,50,266	95,486	5,29,396	38,83,106	65,58,254
CLOSING BALANCE . ₹	7,72,657	1,25,677	26,66,445	35,64,779	21,08,628	73,161	6,08,826	12,02,831	39,93,446
GRAND TOTAL . ₹	4,26,84,905	10,82,573	1,25,62,143	5,63,29,621	41,58,894	1,68,647	11,38,222	50,85,937	1,05,51,700

(a) Includes ₹22,712 on account of premium.
(b) Includes R. 82,438 on account of contribution.
(c) Exclusive of ₹87,282 written off under orders of the Government of India, Finance Department.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1904.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	1,84,284	...	60,000	...	...	...	...	...	2,44,284
EXCISE—											
License Fees and Duties	1,17,106	...	...	...	...	...	...	...	...	...	1,17,106
PROVINCIAL RATES—											
Miscellaneous	2,571	...	...	...	...	...	...	...	...	...	2,571
INTEREST—											
Interest on Government Securities and other Investments	1,348	...	7,140	3,921	74,645	559	...	...	14,492	4,862	1,06,967
POLICE—											
Fees, Fines, and Forfeitures	...	6,243	617	...	...	...	...	...	...	...	6,860
Miscellaneous (including Cattle-pound receipts)	1,768	...	...	...	...	...	(a)8,632	3,853	...	1,20,941	1,35,194
MARINE—											
Hire of vessels	...	...	19,954	...	...	...	...	...	...	...	19,954
Sale-proceeds of Vessels and Stores	...	...	...	...	5,085	...	...	...	...	...	5,085
Pilotage receipts	...	...	3,40,038	...	...	...	...	...	...	...	3,40,038
Other Fees and Dues	...	...	64,769	...	1,33,549	...	...	...	...	30,604	2,28,922
EDUCATION—											
School Fees	9,199	...	15,128	...	8,335	...	...	...	2,31,112	...	2,63,774
Miscellaneous	...	...	43,125	6	24	...	...	...	827	...	43,982
MINOR DEPARTMENTS —Agriculture—											
Public gardens	80	...	5,136	...	...	...	...	...	...	...	5,216
MISCELLANEOUS—											
Sales of old Materials	8	...	...	...	1,215	...	...	...	...	...	1,223
Contributions (including Grants-in-aid from Government)	1,416	...	32,950	...	1,697	11,962	...	...	...	...	48,025
Rents of Houses	1,720	...	...	...	1,445	...	...	...	...	...	3,165	
Miscellaneous	...	...	373	...	1,22,392	4,927	...	897	...	7,713	1,36,302
PUBLIC WORKS—											
Miscellaneous	...	...	...	...	1,52,490	...	2,33,909	58,654	...	...	4,45,053
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...		...	3,01,919	...	...	...	...	...	3,01,919
Other Deposits and Advances	...	...	1,322	...	...	...	...	...	...	...	1,322
TOTAL RECEIPTS ₹	1,35,216	6,243	7,14,836	3,927	8,62,796	17,448	2,42,541	63,404	2,46,431	1,64,120	24,56,962
OPENING BALANCE ₹	67,026	3,927	2,12,605	1,612	3,63,711	17,048	53,069	58,377	1,06,971	1,01,321	9,85,667
GRAND TOTAL ₹	2,02,242	10,170	9,27,441	5,539	12,26,507	34,496	2,95,610	1,21,781	3,53,402	2,65,441	34,42,629

Disbursements.												
REFUNDS—												
Refunds of Taxes	...	...	426	...	...	...	...	...	...	...	...	426
Miscellaneous Refunds	58	...	21,703	...	2,333	14,936	...	...	56	798		39,884
CHARGES OF COLLECTION OF REVENUE—												
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...		1,752
Rate and Cess-collecting Establishments	...	...	12,534	...	...	...	...	...	...	...		12,534
Other collecting Establishments	...	...	...	...	4,841	...	...	...	...	...		4,841
INTEREST—												
Interest on Debt	...	...	...	...	6,620	...	...	...	...	...		6,620
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	575	...	23,245	...	25,209	...	...	...	14,756	...		63,785
Contributions towards Establishment in Government Offices	1,065	...	1,228	...	1,366	...	...	...	250	2,748		6,657
POLICE—												
Executive Force	...	4,780	...	...	1,368	14,214	...	...	...	...		20,362
Miscellaneous (including Cattle-pounds)	1,409	...	658	...	...	...	(a)7,263	3,490	...	1,17,664		1,30,484
RINE—												
Dockyard and Port Establishments	...	...	...	...	13,404	...	...	...	...	20,947		34,351
Pilotage Establishment	...	...	2,45,760	...	...	...	...	...	...	...		2,45,760
Building, Purchase and Repair of Ships	...	...	1,40,159	...	2,86,264	...	...	...	...	...		4,26,423
Miscellaneous	...	...	35,286	...	56,805	...	...	...	...	5,264		97,355
EDUCATION—												
Colleges and Schools	12,443	...	49,000	1,470	41,715	...	...	...	1,47,947	...		2,52,575
Scholarships and Prizes	...	...	350	1,065	3,414	...	...	...	...	...		4,829
Grants-in-aid	1,500	...	...	600	...	...	...	...	...	...		2,100
Miscellaneous	11	...	31,397	276	17,017	...	...	...	43,485	...		92,186
MEDICAL—												
Hospitals and Dispensaries	...	...	...	...	80,637	...	...	...	...	...		80,637
Vaccination	...	...	...	...	9,686	...	...	...	...	...		9,686
MINOR DEPARTMENTS—												
Public gardens	...	...	6,885	...	...	...	...	...	...	...		6,885
Conservancy (Establishment and other charges)	...	...	...	...	154	...	...	...	...	...		154
Water-Supply (Establishment and other charges)	19	...	...	...	...	...	...	...	...	...		19
SUPERANNUATION—												
Pensions and Gratuities	10	...	...	...	2,299	...	...	...	45			2,354
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	2,145	...	455	...	...	...	915	...		3,515
Petty Establishment	...	...	...	...	440	...	...	...	...	...		440
Miscellaneous	85,953	...	1,19,554	...	1,38,762	...	1,89,131	58,822	263	6,166		5,98,651
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	...	...	25,788	...	...	...	74	...		25,862
Original Works—												
Buildings	...	...	...	...	...	...	...	...	-1,276	...		-1,276
Roads	8,250	...	...	...	...	...	...	...	...	...		8,250
Port Appliances	...	...	...	...	27,750	...	...	...	...	...		27,750
Other Works	...	...	...	...	88	...	...	...	...	...		88
Maintenance and Repairs—												
Buildings	...	...	...	...	134	...	...	...	4,946	...		5,080
Roads	...	...	...	...	17,233	...	...	...	...	...		17,233
Port Appliances	...	...	...	...	10,073	...	...	...	...	...		10,073
Other Works	...	...	58	...	43,337	...	...	...	...	...		43,395
Petty Construction and Repairs	691	...	...	...	12,070	...	...	...	...	...		12,761
DEPOSITS AND ADVANCES—												
Investment in Government Securities or otherwise	...	...	...	...	1,192	...	...	...	40,918	18,896		61,006
Other Deposits and Advances	9,913	...	11,459	...	4,358	36	...	...	...	...		25,766
TOTAL DISBURSEMENTS ₹	1,23,649	4,780	7,01,847	3,411	8,34,812	29,186	1,96,394	62,312	2,52,379	1,72,483		23,81,253
CLOSING BALANCE ₹	78,593	5,390	2,25,594	2,128	3,91,695	5,310	99,216	59,469	1,01,023	92,958		10,61,376
GRAND TOTAL ₹	2,02,242	10,170	9,27,441	5,539	12,26,507	34,496	2,95,610	1,21,781	3,53,402	2,65,441		34,42,629

(a) Includes R1,617 and R1,502 respectively on account of "Border Military Police" receipts and charges.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1903-1904.

ACCOUNT OF MUNICIPALITIES FOR 1903-1904.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of items.
	₹	₹	₹	₹	₹	
RECEIPTS.						
By Balance in hand at the close of last year . . .	1,17,630	(a)5,30,309	(b)3,593,936	(a)53,825	3,68,370	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	3,68,883	9,65,966	...	...	...	2
2. Tax on houses and lands	9,040	65,172	12,30,430	56,179	22,45,090	3
3. Tax on animals and vehicles . . .	1,539	31,427	58,338	8,828	2,36,014	4
4. Tax on professions and trades . . .	4,756	34,321	10	...	4,84,146	5
5. Tolls (on roads and ferries)	1,661	26,550	1,50,858	16,186	...	6
6. Water-rate	3,856	1,16,580	3,68,896	15,602	14,15,588	7
7. Lighting-rate	...	...	1,77,866	...	4,72,651	8
8. Conservancy (including scavenging and latrine rate)	16,056	1,20,562	5,44,147	20,917	5,32,618	9
9. Others	...	44,560	...	4,998	...	10
	4,05,791	14,05,138	25,30,545	1,22,710	53,86,107	11
B.—Realisations under Special Acts—						
1. Pounds	2,970	44,545	19,457	16,071	761	12
2. Hackney-carriages	1,773	2,792	47,434	...	19,596	13
3. Licenses for sale of spirits and drugs . .	...	...	1,169	...	...	14
4. Others	56	...	148	90	28,932	15
	4,799	47,337	68,208	16,161	49,289	16
C.—Revenue derived from Municipal property and power apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows .	40,887	76,551	46,393	6,155	55,231	17
2. Sale proceeds of lands and produce of lands, etc.	11,561	23,366	48,652	1,628	1,15,769	18
3. Conservancy receipts (other than taxes and rates)	14,554	15,898	27,746	5,580	1,728	19
4. Fees and Revenue from Educational Institutions	1,026	29,078	74,780	430	...	20
5. „ „ Medical Institutions .	230	207	6,679	159	972	21
6. „ „ Markets and Slaughter-houses . .	10,219	1,05,095	13,81,182	27,378	2,77,093	22
7. „ „ from tramways . .	...	...	13,280	...	36,588	23
8. Other fees	4,669	18,938	2,49,949	265	21,166	24
9. Fines under Municipal and other Acts . .	2,224	10,417	67,951	2,005	60,907	25
10. Interest on Investments—(i) General . .	711	1,833	24,491	...	28,274	26
(ii) Educational .	...	181	...	...	...	27
(iii) Medical . .	192	105	15	...	370	28
11. Premium on Loans	...	...	69,748	...	33,570	29
	86,264	2,81,669	20,10,866	43,601	6,31,668	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General . . .	...	28,980	31,866	67,965	1,18,220	31
(ii) Educational . .	4,246	39,736	29,290	...	...	32
(iii) Medical . . .	3,360	31,269	13,383	...	...	33
2. From Local funds—(i) General . . .	...	27,769	2,97,690	1,000	1,500	34
(ii) Educational . .	...	2,682	19,300	...	...	35
(iii) Medical . . .	939	1,120	25,290	182	...	36
3. Other—(i) General	...	12,770	1,582	200	...	37
(ii) Educational	...	10,549	...	...	...	38
(iii) Medical	573	948	2,091	...	...	39
	9,118	1,55,832	4,20,492	69,347	1,19,720	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	12,562	1,743	8,375	948	6,981	41
2. Other items	29,151	88,363	1,52,667	2,649	3,08,397	42
	41,713	90,106	1,61,042	3,597	3,15,378	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank . . .	...	...	...	...	...	44
2. Loans from Government	...	1,08,408	38,000	10,000	5,00,000	45
„ raised in the market from private individuals	...	2,500	26,19,000	...	(d) 49,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	4,03,532	...	3,97,800	47
4. Advances—(i) Permanent	117	510	...	290	...	48
(ii) Other	(c)12,340	75,280	4,12,929	159	3,15,164	49
5. Deposits	12,287	44,941	1,78,042	84	1,81,036	50
	24,744	2,31,639	36,51,503	10,537	62,94,000	51
TOTAL RECEIPTS . ₹	5,72,429	22,11 2	88,42,656	2,65,953	1,27,96,162	52
GRAND TOTAL ₹	6,90,059	27,42,030	1,24,36,592	3,19,778	1,31,64,532	53

(a) Differs from last year's closing balance for corrections since made.
(b) Differs from last year's closing balance owing to the conversion of the Pagan Municipal Fund into Nyaung Town Fund from 1st April 1903.
(c) Includes ₹11,896 advanced on account of Plague.
(d) Includes a temporary advance of ₹4,00,000 taken from the Bank of Bengal.

PALITIES for 1903-1904.

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	(a) ₹	(a) ₹	(a) ₹	₹	₹	(a) ₹	₹	(a) ₹	₹
1	8,32,057	16,48,576	14,83,432	2,03,931	13,72,351	7,86,036	1,49,059	14,74,245	1,26,13,757
2	...	30,73,288	30,43,815	3,76,412	...	...	15,60,203	26,87,878	1,20,76,445
3	12,62,624	1,89,096	2,63,551	1,437	5,72,249	9,44,393	29,03,137	7,02,215	1,04,45,213
4	2,61,361	54,296	53,179	2,890	1,15,531	2,32,306	3,84,035	1,17,425	15,57,169
5	64,353	1,48,377	...	...	81,392	2,07,149	77,480	9,766	11,11,750
6	1,45,347	1,17,828	16,203	...	36,912	4,16,894	14,035	2,67,852	12,10,326
7	2,85,248	2,83,334	42,474	301	2,28,426	1,78,062	15,68,590	4,57,067	49,64,024
8	83,998	...	...	19	71,553	...	...	154	8,06,241
9	8,24,749	45,777	6,520	413	...	...	2,10,610	3,29,825	32,52,194
10	(e)6,41,459	(f)3,29,533	18,281	40	...	4,036	...	1,44,090	11,86,997
11	35,69,139	42,42,129	34,44,023	3,81,512	11,06,063	19,82,840	73,18,090	47,16,272	3,66,10,359
12	58,927	81,582	21,880	422	...	517	...	25,504	2,72,636
13	12,165	31,194	7,468	1,076	...	...	16,550	1,821	1,41,869
14	...	65	...	...	...	...	1,43,750	522	1,45,506
15	35,918	4,325	8,428	...	...	10,410	11,481	1,778	1,01,566
16	1,07,010	1,17,166	37,776	1,498	...	10,927	1,71,781	29,625	6,61,577
17	89,214	3,67,388	1,52,631	57,345	31,054	40,312	99,610	88,191	11,50,962
18	14,987	61,873	64,651	2,284	63,182	30,368	35,722	99,107	5,73,150
19	28,666	1,79,611	1,67,576	14,121	8,543	44,061	4,248	1,27,440	6,39,772
20	35,046	23,261	2,25,180	15,091	...	1,46,120	...	1,08,860	6,58,872
21	14,009	1,883	10,727	458	...	11,574	...	12,396	59,294
22	87,967	1,38,793	65,022	8,452	38,244	2,31,300	2,96,403	2,41,642	29,08,790
23	208	...	...	...	...	...	50,054	3,408	1,03,538
24	37,615	1,67,201	24,707	3,515	2,28,337	1,02,692	1,057	45,445	9,05,548
25	54,631	49,134	21,952	2,858	7,533	18,276	14,509	16,931	3,29,328
26	11,669	24,981	10,834	2,124	127	4,750	3,58,530	24,680	5,35,579
27	1,935	136	923	175		1,009	...	2,138	
28	15,921	300	3,000	105		10,556	...	5,514	
29	...	...	...	...	...	...	10,781	4,476	1,18,575
30	3,91,868	10,14,561	7,47,203	1,06,528	3,77,020	6,41,018	8,70,914	7,80,228	79,83,408
31	63,096	3,82,354	24,149	...	35,978	3,81,672	...	1,165	11,35,454
32	3,787	156	1,43,144	4,480	...	57,999	...	2,32,865	5,15,703
33	24,391	...	8,394	189	...	12,217	...	65,863	1,59,066
34	18,215	30,160	6,617	...	...	10,328	...	17,524	4,10,803
35	240	1,244	38,115	1,200	...	...	...	74,946	1,37,727
36	90,753	2,745	71,383	350	...	1,17,395	...	42,358	3,52,515
37	31,939	19,531	4,036	...	...	39,813	...	7,859	1,17,730
38	1,264	2,004	1,100	904	...	343	...	7,375	23,539
39	1,16,238	5,092	9,646	...	...	26,213	...	11,465	1,72,266
40	3,49,923	4,43,286	3,06,584	7,123	35,978	6,45,980	...	4,61,420	30,24,803
41	21,338	10,904	42,344	...	22,453	1,49,395	...	19,194	2,96,237
42	55,638	41,469	3,55,425	13,644	69,415	24,477	1,21,841	75,588	13,38,724
43	76,976	52,373	3,97,769	13,644	91,868	1,73,872	1,21,841	94,782	16,34,961
44	2,21,640	40,178	13,000	...	...	92,341	1,21,00,334	1,69,902	1,26,37,395
45	2,41,860	2,41,000	6,18,325	...	...	1,79,320	...	72,702	20,09,615
46	...	10,00,000	40,000	...	5,00,000	...	3,75,000	3,00,000	97,36,500
47	12,310	...	...	...	58,734	2,792	...	73,776	9,48,944
48	1,035	1,198	183	...	...	1,424	...	2,793	7,550
49	3,79,350	20,673	9,652	14	5,243	48,334	14,27,787	72,724	27,79,649
50	1,47,071	11,995	10,739	...	7,85,401	2,14,091	1,91,17,531	3,07,835	2,10,11,057
51	10,03,266	13,15,044	6,91,899	14	13,49,378	5,38,302	3,30,20,652	9,99,732	4,91,30,710
52	54,98,182	71,84,559	56,25,254	5,10,319	29,60,307	39,92,939	4,15,03,278	70,82,059	9,90,45,818
53	63,30,239	88,33,135	71,08,686	7,14,250	43,32,658	47,78,975	4,16,52,337	85,56,304	11,16,59,575

(e) Includes ₹6,10,695 for tax on persons according to circumstances and property.
(f) Includes ₹32,757, ₹50,612, ₹1,90,884 and ₹38,363 on account of Pilgrim Tax, Terminal Toll, Terminal Tax and Tax on circumstances and property.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of items.
Expenditure.	₹	₹	₹	₹	₹	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	26,813	96,311	4,80,833	8,485	3,24,388	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	20,132	97,030	91,131	8,956	3,05,246	2
3. Collection of tolls on roads and ferries	580	2,281	20,017	781	...	3
4. Survey of land	1,293	1,865	8,544	28	30,646	4
5. Refunds	68,966	3,10,873	19,221	510	10,644	5
6. Pensions and Gratuities	449	3,706	53,893	100	1,07,679	6
	1,18,233	5,12,066	6,73,639	18,860	7,78,603	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	824	2,183	72,684	418	58,956	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	8,676	34,290	2,22,618	9,236	4,88,676	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	39,040	75	13,361	1,654	...	10
4. Rewards for destruction of wild animals and snakes	139	332	3	145	324	11
	48,679	36,880	3,08,666	11,453	5,47,956	12
C.—Public Health and Conveniences—						
1. Water-supply { Capital outlay	11,803	72,036	24,74,388	6,807	7,85,286	13
1. Water-supply { Establishment, etc.	15,673	1,60,554	2,61,688	13,604	3,98,326	14
2. Drainage { Capital outlay	2,116	20,568	32,400	12,467	6,73,064	15
2. Drainage { Establishment, repairs, etc.	97	16,000	1,55,104	5,690	1,21,364	16
3. Conservancy (including road cleaning and watering) and Latrines	85,538	3,37,609	8,39,456	80,713	16,22,483	17
4. Hospitals and Dispensaries	21,441	79,985	4,58,892	8,965	58,869	18
5. Vaccination	1,623	1,819	20,135	888	19,308	19
6. Markets and Slaughter-houses	967	44,111	7,42,535	5,526	4,71,726	20
7. Pounds	1,021	14,922	10,009	3,623	1,204	21
8. Dâk-bungalows and serais	58	5,547	2,774	189	...	22
9. Arboriculture, public gardens and experimental cultivation	9,865	19,743	32,660	1,368	3,08,051	23
9A. Veterinary charges	993	4,133	9,545	...	...	24
10. Registration of births and deaths	60	705	17,763	322	15,673	25
11. Public works:						
(*i*) Establishment	1,779	14,059	2,15,431	7,302	1,81,009	26
(*ii*) Buildings	1,353	24,154	13,699	5,191	5,01,206	27
(*iii*) Roads	31,542	1,22,770	6,40,891	58,181	10,91,963	28
(*iv*) Stores	74	4,452	5,10,489	399	...	29
(*v*) Miscellaneous works	224	...	...	...	...	30
	1,86 227	9,43,167	64,37,859	2,11,235	62,50,132	31
D.—Public Instruction—						
1. Schools and Colleges	23,519	1,65,733	3,29,136	2,118	23,866	32
2. Contributions	5,129	30,101	2,371	6,719	...	33
3. Libraries, Museums, Menageries, etc.	1,115	2,757	1,134	105	4,477	34
	29,763	1,98,591	3,32,641	8,942	28,343	35
E.—Contribution—						
(For general purposes)	55,933	21,447	77,837	721	5,107	36
F.—Miscellaneous—						
1. Interest on loans { Previous years	1,684	12,592	4,39,474	...	...	37
1. Interest on loans { Current year	11,391	38,812	74,460	458	15,13,996	38
2. Discount	...	...	11,880	...	...	39
3. Actual cost of works done for private individuals	12,495	2,591	...	685	13,176	40
4. Other items	(*a*)21,906	(*a*)1,02,399	77,806	7,495	(*a*)3,86,099	41
	47,476	1,56,394	6,03,620	8,638	19,13,271	42
Carried forward ₹	4,86,311	18,68,545	84,34,262	2,59,849	95,23,412	43

(*a*) Includes ₹4,810, ₹75,707, ₹1,39,374, ₹23,024, ₹1,27,106, ₹2,43,888 and ₹1,21,134 in India General, Central Provinces and Berar, Bengal, United Provinces of Agra and Oudh and Bombay, respectively, for Plague charges.

PALITIES for 1903-1904—*continued.*

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	2,22,784	2,59,230	2,27,459	22,515	32,849	1,71,590	2,59,682	2,44,211	23,77,150
2	1,97,113	4,10,480	2,58,795	26,478	57,898	68,009	2,98,091	2,56,562	20,95,921
3	552	19,040	1,564	...	...	4,325	1,368	20,950	71,458
4	18,073	13,554	434	203	936	5,236	...	11,480	92,292
5	17,789	5,818	2,18,340	4,570	7,074	9,501	...	8,55,947	15,29,253
6	1,004	3,913	1,874	...	14,128	7,216	57,487	15,668	2,67,117
7	4,57,315	7,12,035	7,08,466	53,766	1,12,885	2,63,877	6,16,628	14,04,818	64,33,191
8	27,581	5,268	14,080	1,175	9,339	784	98,739	36,662	3,28,693
9	2,42,411	1,82,130	1,19,228	19,283	66,916	1,20,848	2,70,118	2,08,765	19,93,195
10	6,211	5,37,462	5,79,998	73,414	...	...	5,00,381	5,572	17,57,168
11	2,041	536	663	110	1,305	1,767	207	383	7,955
12	2,78,244	7,25,396	7,13,969	93,982	77,560	1,23,399	8,69,445	2,51,382	40,87,011
13	2,32,446	1,03,566	6,72,390	8,559	13,847	2,20,684	87,781	67,144	47,56,737
14	2,03,924	3,97,366	1,68,002	14,351	79,932	1,37,392	2,41,762	2,45,554	23,38,128
15	51,214	6,23,731	1,04,105	16,600	1,57,083	27,381	4,20 891	3,61,529	25,03,749
16	1,15,959	92,445	44,239	8,530	1,92,871	30,108	3,24,910	78,330	11,85,647
17	13,06,980	12,61,023	6,06,375	68,517	3,17,928	9,49,534	18,31,227	10,00,166	1,03,07.549
18	5,10,329	1,64,518	5,90,269	50,858	49,819	3,39,160	99,684	3,24,293	27,57,082
19	21,628	26,928	22,738	4,771	11,186	21,655	16,849	28,562	1,98,090
20	23,753	78,127	25,389	5,036	30,905	12,839	1,71,163	52,340	16,64,417
21	4,833	26,375	10,427	788	...	198	...	6,646	80,046
22	7,900	13,940	3,979	2,852	...	18,963	301	13,350	69,53
23	10,510	49,042	1,12,042	19,241	17,374	7,475	67,422	66,740	7,21,533
24	4,393	1,490	2,469	1,148	...	...	6,915	5,477	36,563
25	...	7,836	6,779	1,007	8,582	14,582	95,224	6,911	1,75,444
26	86,286	80,150	44,728	2,285	34,226	38,061	1,43,867	26,354	8,75,537
27	1,24,034	1,08,148	64,704	22,228	5,224	2,15,710	53,495	1,10,713	12,49,859
28	5,58,574	5,05,879	2,86,876	30,585	1,11,248	3,10,694	5,75,790	4,44,558	47,69,551
29	5,390	15,188	25,061	6	3,009	3,930	...	3,077	5,71,075
30	...	...	...	...	131	5,133	...	1,984	7,472
31	32,68,153	35,55,752	27,90,572	2,57,362	10,33,365	23,53,499	41,37,281	28,43,728	3,42,68,332
32	62,192	1,54,156	5,77,648	55,348	711	2;27,525	1,03,038	7,33,839	24,58,829
33	81,295	80,427	30,369	1,437	14,011	1,21,816	...	35,519	4,09,194
34	1,252	8,494	7,208	350	6,662	40,882	9,820	19,338	1,03,594
35	1,44,739	2,43,077	6,15,225	57,135	21,384	3,90,223	1,12,858	7,88,696	29,71,617
36°	13,415	1,53,819	1,34,211	31,742	50,000	36,183	3,50,000	38,488	9,68,903
37	7,718	...	156	...	11,632	4,387	2,05,023	30,500	7,13,166
38	1,33,474	3,54,088	1,94,756	1,004	2,26,696	80,292	20,58,824	2,07,953	48,96,104
39	...	20,000	688	...	6,280	88	...	1	38,937
40	17,580	2,546	11,247	...	26,103	14,216	...	11,838	1,12,477
41	(a) 1,84,322	(a) 4,32,345	85,250	29,266	15,629	1,31,911	(a) 2,45,129	(a) 2,20,766	19,40,323
42	3,43,094	8,08,979	2,92,097	30,270	2,86,340	2,30,894	25,08,976	4,71,058	77,01,107
43	45,04,960	61,99,058	52,54,540	5,24,257	15,81,534	34,00,075	85,95,188	57,98,170	5,64,30,161

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
	₹	₹	₹	₹	₹	
Brought forward .	4,86,311	18,68,545	84,34,262	2,59,849	95,23,412	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	...	5,000	...	... 0	2
(*b*) In Savings Bank	..	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund. . . .	...	...	2,08,950	...	4,36,514	5
3. Repayment of Loans.	20,651	66,844	4,88,366	762	(*c*)16,62,383	6
4. Advances—						
(*a*) Permanent	...	... 1,193	518	290	48	7
(*b*) Other	8,156	65,834	4,42,402	...	...	8
5. Deposits	14,609	43,261	2,34,055	78	...	9
	43,416	1,77,132	13,79,291	1,130	20,98,945	10
Total Disbursements . ₹	5,29,727	20,45,677	98,13,553	2,60,979	1,16,22,357	11
Closing Balance . . . . . ₹	1,60,332	6,96,353	26,23,039	(*b*)58,799	15,42,175	12
GRAND TOTAL . ₹	6,90,059	27,42,030	1,24,36,592	3,19,778	1,31,64,532	13
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans	2,51,710	(*a*)12,48,076	1,13,87,367	20,684	3,64,24,707	14
Less—Balances of Sinking Funds	...	...	*3,98,200*	...	*36,89,217*	15
Net Balance of Loans .	2,51,710	12,48,076	1,09,89,167	20,684	3,27,35,490	16
Deposits	11,913	7,142	94,876	...	5,63,295	17
	2,63,623	12,55,218	1,10,84,043	20,684	3,32,98,785	18
Claims—						
Advances Recoverable	*1,019*	*13,743*	*2,09,507*	...	*4,93,984*	19
Net Amount of Debt . ₹	2,62,604	12,41,475	1,08,74,536	20,684	3,28,04,801	20
Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	19,800	15,200	3,74,100	...	8,22,200	21
Municipal, etc., Debentures	...	...	...	...	28,66,200	22
Other Investments	17	...	24,100	...	...	23
Total. .	19,817	15,200	3,98,200	...	36,88,400	24

(*a*) Difference of ₹677 is due to the balance of loans of the Amraoti Municipality having been shown less in 1902-3.
(*b*) Exclusive of ₹114 on account of uncashed charges and permanent advance.
(*c*) Includes repayment of ₹4,00,000 of the temporary advance taken from the Bank of Bengal.

PALITIES for 1903-1904—*concluded.*

Number of Items.	Bengal	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	45,04,960	61,99,058	52,54,540	5,24,527	15,81,534	34,00,075	85,95,188	57,98,170	5,64,30,161
2	31,504	5,997	31,000	30,000	...	30,136	6,69,649	50,563	8,53,849
3	1,881	...	5,709	...	...	173	...	2,01,829	2,09,592
4	...	...	...	...	...	...	1,11,37,245	...	1,11,37,245
5	10,500	8,766	...	...	99,700	11,432	5,73,102	88,204	14,37,168
6	2,37,801	5,49,712	1,88,593	1,277	...	(e)82,148	1,10,405	2,35,225	36,44,167
7	1,465	39,019	715	...	200	1,130	...	3,209	47,787
8	5,08,086	3,577	7,584	9	6,915	88,203	14,11,868	81,978	26,24,612
9	89,706	8,664	10,210	...	7,35,027	1,98,990	1,89,44,952	3,23,651	2,06,03,203
10	8,80,943	6,15,735	2,43,811	31,286	8,41,842	4,12,212	3,28,47,221	9,84,659	4,05,57,623
11	53,85,903	68,14,793	54,98,351	5,55,543	24,23,376	38,12,287	4,14,42,409	67,82,829	9,69,87,784
12	9,44,336	20,18,342	16,10,335	1,58,707	19,09,282	9,66,688	2,09,928	17,73,475	1,46,71,791
13	63,30,239	88,33,135	71,08,686	7,14,250	43,32,658	47,78,975	4,16,52,337	85,56,304	11,16,59,575
14	(d)33,85,072	90,51,361	49,23,390	(d)23,812	60,40,000	19,57,811	4,74,20,356	53,94,436	12,75,28,782
15	*1,50,698*	*8,766*	...	...	*17,41,543*	*1,04,360*	*46,95,891*	*2,74,701*	*1,10,63,376*
16	32,34,374	90,42,595	49,23,390	23,812	42,98,457	18,53,451	427,24,465	51,19,735	11,64,65,406
17	1,47,071	11,273	18,385	...	2,14,600	2,62,359	5,46,177	2,43,530	21,20,621
18	33,81,445	90,53,868	49,41,775	23,812	45,13,057	21,15,810	4,32,70,642	53,63,265	11,85,86,027
19	*5,08,086*	*62,407*	*7,872*	*234*	*99,163*	*1,23,275*	*1,82,762*	*5,41,235*	*22,43,287*
20	28,73,359	89,91,461	49,33,903	23,578	44,13,894	19,92,535	4,30,87,880	48,22,030	11,63,42,740
21	6,51,100	2,71,200	3,32,100	...	17,40,500	3,55,538	64,400	2,30,800	48,76,938
22	12,600	31,800	...	...	...	4,164	16,27,500	...	45,51,264
23	16,957	...	6,291	...	...	1,50,725	25,91,787	...	27,89,877
24	6,89,657	3,03,000	3,38,391	...	17,40,500	5,10,427	42,83,687	2,30,800	1,22,18,079

(*d*) Difference is due to avoiding fractions of rupees.
(*e*) Includes ₹200 repaid to the Hospital Endowment Fund by the Municipality of Cuddapah.

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1904.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST	AMOUNT OWING ON 31ST MARCH 1904.			TRANSACTIONS DURING 1903-1904.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Re paid.
			₹		₹	₹	₹	₹	₹
INDIA, GENERAL.									
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880	1,25,000	5 p. c.	14,222	...		...	8,912
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892	2,18,000	5 „	1,88,828	...		...	3,607
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897	20,000	4 „	15,559	...	2,18,609	...	816
Mercara do.	Water-works.	G. I. F. D. No. 6109-A., dated 8th December 1900	5,000	4 „	2,000	...	2,000	...	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900 and G. I. F. D. No. 1C, dated 12th April 1900.	1,05,278	4½ „	31,101	...	31,101	...	6,316
Aurangabad Cantonment Fund.	Water-works.	G. I. F. D. No. 655-I., dated 22nd February 1894	22,000	4½ „	16,658	...	16,658	...	...
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900	9,000	4 „	6,385	...	6,385	...	281
Mhow Cantonment Committee.	Water-works.	G. I. For. D. No. 1957, dated 15th July 1886	2,00,000						
		G. I. For. D. No. 2975, dated 5th June 1888	10,000						
		G. I. For. D. No. 310, dated 17th January 1889	60,092	4 „	1,13,365	...	1,13,365	...	10,000
		G. I. For. D. No. 6145, dated 6th December 1889	25,908						
Secunderabad do.	Ditto	G. I. F. D. No. 2204, dated 27th May 1892							
		G. I. F. D. No. 1934-A., dated 6th May 1893, 4392A., dated 11th September 1895, and 1055A., dated 5th November 1896	8,00,000	4½ „	7,28,263	...		...	...
	Ditto	G. I. F. D. No. 1887-A., dated 28th April 1897	30,500	4 „	27,553	...	7,55,816	...	...
		TOTAL INDIA, GENERAL	16,34,778		11,43,934	...	11,43,934	...	30,932
CENTRAL PROVINCES.									
Bhandara Municipality.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899	35,000	4 p.c.	28,235	...	28,235	...	1,390
Burhanpur do. ...	Ditto	C. C. No. 3024-323, dated 14th May 1891	1,05,000	4½ „	35,812	...	35,812	...	6,196
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879	5,50,000						
		G. I. H. D. No. 131, dated 28th November 1884	60,000	(a)	...	1.76,647		...	24,975
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895	2,00,000	4 p. c.	1,43,986	...		...	2,901
	Water supply to the Gun Carriage Factory.	G. I. F. D. No. 7897-A., dated 28th December 1903.	68,000	4 „	68,000	...	3,88,633	68,000	...
Khandwa do.	Water-works.	C. C. No. 919, dated 13th February 1895	3,60,000						
		C. C. No. 5923, dated 31st August 1896		4 „	3,02,541	...	3,02,541	...	2,270
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C. 34, dated 12th March 1892	4,00,000	4½ „	1,81,305	...		...	21,649
	Water-works.	C. C. No. 4743, dated 27th May 1902	70,000	4½ „	70,000	...	2,51,305	32,408	...
Raipur do.	Water-works.	C. C. No. 4661, dated 12th July 1892	1,00,000	4½ „	58,500	...		...	4,839
	For improving drainage scheme.	C. C.'s Resolution No. *Nil* dated 7th March 1904	8,000	4 „	8,000	...	66,500	8,000	...
		Carried over	19,56,000		8,96,379	1,76,647	10,73,026	1,08,408	64,220

(a) ₹1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; ₹4,00,000 with interest at 4 per cent., and ₹1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward .	19,56,000		8,96,379	1,76,647	10,73,026	1,08,408	64,220
CENTRAL PROVINCES —*contd.*									
Seoni Municipality.	Improvement to water supply.	C. C. No. 3420, dated 1st May 1903 . . .	2,500	*Nil*	...	2,500	2,500	2,500	...
Wardha Municipality.	Water-works	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897 . . .	90,000	4 p. c.	80,392	...	80,392	...	1,905
Kamptee Cantonment Fund.	For Repayment of Loan on account of Refund of Octroy duty.	G. I. M. D. No. 3037-F., dated 16th October 1901 .	26,000	4 „	15,559	...	15,559	...	5,037
		Total Central Provinces	20,74,500		9,92,330	1,79,147	11,71,477	1,10,908	71,162
BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 226, dated 21st January 1892 . .	1,26,000	*Nil.*	88,200	...	88,200	...	...
Amraoti Camp Municipality.	For improving water-supply.	G. I. H. D. No. 91, dated 23rd May 1900 . .	5,000	6 p. c.	3,958	...	3,958	...	719
		Total Berar .	1,31,000		92,158	...	92,158	...	719
BURMA.									
Akyab Municipality.	Scavenging Scheme	C. C. No. $\frac{367}{5T-16}$, dated 18th May 1894 . . .	20,000	5 p. c.	2,930	...	2,930	...	2,292
Henzada do.	Construction of a new hospital and outhouses.	C. C. G. No. $\frac{141}{4T}$, dated 6th September 1898 . .	10,000	4½ „	5,548	...		...	970
	For improving Roads and constructing new roads to the Railway Station.	C. C. No. $\frac{74}{4T-2}$, dated 2nd April 1903. . .	30,000	4 „	30,000	...	35,548	30,000	...
Letpadan do.	Construction of a new Bazar.	C. C. G. No. $\frac{378}{3T-20}$, dated 13th June 1898 . . .	5,000	5 „	...	...	...	...	1,101
Mandalay do.	Construction of Bazar.	L. G.'s letter No. $\frac{804}{7T-5}$, dated 29th September 1902 .	7,23,000	5 „	...	7,23,000	7,23,000	7,23,000	...
Maubin do.	Re-erection and extension of dry good Bazar.	L. G.'s letter No. 79 $\frac{4\text{-T.}}{12}$ dated 2nd April 1903 .	8,000	4 „	7,571	...	7,571	8,000	429
Mergui do.	Construction of Bazar.	C. C. No. $\frac{163}{6T-17}$, dated 9th April 1894 . . .	3,000	5 „	...	...	...	...	371
Moulmein do.	Street Lighting	L. G. No. $\frac{1178}{6F-3}$, dated 31st August 1898 . .	80,000	5½ „	...	80,000		...	...
	Water-works	L. G. No. $\frac{872}{6T-1}$, dated 22nd May 1904 . . .	9,36,000	5 „	...	8,71,000	9,51,000	3,96,000	...
Myaungmya do.	Building Bazars.	C. C. No. 687 $\frac{4\text{ T.}}{19}$, dated 21st September 1901 . .	45,000	4 „	43,495	...	43,495	...	1,505
Prome do.	Water-works	C. C. G. No. 587-2 P. M., dated 29th October 1884 .	2,00,000	5 „	22,501	...		...	6,790
	Water-supply and drainage.	C. C. G. No. 979-3 T.-3, dated 31st March 1902 .	1,50,000	4 „	1,44,984	...	1,67,485	...	5,016
Rangoon do.	Public Works	L. G. No. 184 $\frac{2\text{ T.}}{33}$, dated 3rd July 1902 . . .	4,33,000	4½ „	...	4,33,000		...	...
		Carried over	26,43,000		2,57,029	4,33,000 + 16,71,000	19,31,029	11,57,000	18,474

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BURMA—*contd.*		Brought forward	26,43,000		2,57,029	16,74,000 / 4,33,000	19,31,029	11,57,000	18,474
Rangoon Municipality.	Public Works	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ p. c.	...	13,00,000		...	...
	Reclamation Work	L. G. No. 23 2 T./33, dated 1st September 1902	16,00,000	4½ „	...	16,00,000		...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	2,25,000		...	75,000
	Works connected with high-level water-supply.	C. C. No. 111/2T., dated 6th August 1893	7,10,000	5 „	...	4,80,000		...	2,30,000
	Public Works	L. G. No. 396 2 T/33, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		15,00,000	...
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 2 T./36, dated 25th August 1900	27,00,000	5½ „	...	18,52,500		...	1,57,500
			7,35,000	4½ „	...	7,35,000		...	...
	Public Works	L. G. No. 896 2 T./36, dated 25th August 1900	7,97,000	4½ „	...	7,97,000		...	...
	Ditto	L. G. No. 958-2-T.-36, dated 23rd July 1901	5,00,000	4½ „	...	5,00,000	94,22,500	...	...
Sandoway Municipality.	Re-roofing Municipal Bazar.	L. G. No. 153/5T-8, dated 4th June 1898	4,000	5 „	...	...	...	...	881
Shwegyin do.	Re-shingling of Bazar.	C. C. G. No. 196/6T.-5 dated 11th January 1895	10,000	5 „	2,476	...	2,476	...	1,116
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893	75,000	5 „	31,362	...	31,362	...	5,395
Mergui Port Fund.	Construction of a Wharf.	G. I. F. D. No. 3195-3-R., dated 21st July 1898	37,000	4½ „	...	...	...	...	33,448
Bassein Port Fund.	Purchase of a Tug.	G. I. F. D. No. 1430-A., dated 10th March 1902	12,000	4 „	11,000	...	11,000	...	1,000
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	8,94,041	5 „	...	1,94,041		...	50,000
	New Port Works Scheme.	G. I. Tele. No. 6344, dated 1st December 1902	40,00,000	„	...	10,00,000	11,94,041	10,00,000	...
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. F. D. No. 1150-E. B., dated 4th August 1899	27,000	4 „	22,529	...	22,529	...	1,184
		Total Burma	1,78,44,041		3,24,396	1,22,90,541	1,26,14,937	36,57,000	5,73,998
ASSAM.									
Gauhati Municipality.	Water-supply	C. C.'s letter No. 94-Municipal, 2786J. dated 11th July 1899	13,560	4 p. c.	10,684	...	10,684	...	762
Sylhet do.	Ditto	C. C.'s letter No. 116-Municipal, 2926F. dated 1st November 1903	10,000	4 „	10,000	...	10,000	10,000	...
		Total Assam	23,560		20,684	...	20,684	10,000	762
BENGAL.									
Arrah Municipality.	Water-works.	B. G. No. 171 T/M., dated 24th May 1893, and No. 1357-M., dated 28th April 1895	1,00,000	4 p c.	79,974	...	79,974	...	2,480
Asansol do.	Construction of a meat market.	B. G. No. 1341 T./M., dated 25th June 1903	4,000	4 „	3,534	...	3,534	4,000	466
		Carried over	1,04,000		83,508	...	83,508	4,000	2,946

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward . .	1,04,000		83,508	...	83,508	4,000	2,946
Bankura Municipality.	Improvement of drainage.	B. G. No. 19-T. M., dated 14th April 1903 .	2,000	4 p. c.	2,000	...	2,000	2,000	...
Barasat do.	Improvement of water-supply.	B. G. No. 3855-M., dated 31st July 1899 . . .	5,000	4½ „	1,830	...	1,830	...	526
Berhampur do.	Water-works	B. G. No. 583-M., dated 6th February 1902 . . .	5,600	4 „	4,650	...		...	484
		B. G. No. 1640-M., dated 31st March 1903 . .	10,000	4 „	9,168	...	13,818	...	832
Bhagulpur do.	Ditto .	F. D. No. 3674, dated 7th July 1888 . . .	50,000	6 „	...	22,000		...	...
		B. G. No. 447-M., dated 7th February 1896 . . .	3,00,000	4 „	2,54,513	...	2,76,513	...	6,873
Bhatpara do.	Water-supply	B. G. No 1371-M., dated 8th March 1904 . . .	20,000	4 „	20,000	...	20,000	20,000	...
Burdwan do.	Water-works	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th February 1891	1,50,000	(*a*)	...	1,02,000	1,02,000	...	10,000
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	78,31,200	4½ p. c.	20,72,207	...		...	3,64,583
		F. D. No. 3993-A., dated 2nd July 1903. . .	15,00,000	4 „	...	...		5,00,000	5,00,000
		B. G. No. 1513 T./M., dated 3rd July 1903 . . .							
		B. G. No. 1630 T./M. dated 10th July 1903 . . .							
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883 . . .	15,00,000	5 „					
		B. G. Notification, dated 11th March 1883 . .	10,48,300	4½ „					
		B. G. Notification, dated 30th June 1884 . . .	15,00,000	5 „					
		B. G. Notification, dated 17th June 1885 . . .	25,00,000	5 „					
		B. G. No. 99 T./M., dated 25th April 1886 . . .	24,51,900	5 „					
		B. G. No. 3654, dated 20th August 1887 . . .	15,50,000	5 „					
		B. G. No. M. 3L./1/3, dated 28th February 1889 . .							
		B. G. No. M. 3L./1/10, dated 26th September 1889 .	19,00,000	5 „					
		F. D. No. 2313, dated 9th May 1890	30,00,000	5 „					
		F. D. No. 53, dated 20th May 1891	2,00,000	4½ „					
	Town and Bustee Improvement.	B. G. No. 121 T./M., dated 7th June 1895 . . .	18,00,000	4 „					
		B. G. No. 2754-M., dated 7th July 1896 . .	20,00,000	3½ „					
		B. G. No. 3559-A., dated 15th August 1898 . .	20,00,000	4 „					
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4563-M., dated 28th July 1898 . . .	30,00,000	4½ „					
		B. G. No. 462-M., dated 24th January 1899 . . .	4,00,000	4½ „					
		B. G. No. 4044-M., dated 9th August 1899 . . .	25,00,000	4 „					
	Plague Expenditure.	B. G. No. 1376-M., dated 21st March 1900 . . .	2,25,000	4 „					
		Carried over .	3,75,53,000		20,72,207 / 3,75,669	... / 1,24,000	... / 4,99,669	5,26,000	8,86,244

(*a*) ₹1,25,000 with interest at 5 per cent., and ₹25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned	Rate of Interest	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward .	3,75,53,000		3,75,669 20,72,207	1,24,000 ...	4,99,669 ...	5,26,000	8,86,244
Calcutta Municipality—*contd.*	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901 . . .	6,00,000	4 p. c.					
	Plague Expenditure.	B. G. No. 1554 $\frac{T.}{M.}$, dated 5th October 1901 . .	5,00,000	4 „					
	Drainage and Water-supply.	B. G. No. 3361M., dated 21st December 1901 . .	25,00,000	4 „					
	Do. do.	B. G. No. 1515, dated 26th March 1903 . . .	45,00,000	4 „	...	3,43,52,500	3,64,24,707	45,00,000	3,97,800
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894 . .	45,000	4½ „	18,433	...		...	3,219
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896 . . .	5,000	4½ „	1,740	...		...	530
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901 . .	7,000	4 „	5,182	...	25,355	...	630
Coxbazar do.	Constructing Office building.	B. G. No. 2551M., dated 27th April 1898 . . .	2,000	4½ „	...	...	...	...	220
Dacca do.	Water-works	B. G. No. M. $\frac{3L.}{3}$17, dated 3rd December 1889 . .	1,25,000	4½ „	91,781	...	91,781	...	3,389
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No 945M., dated 26th February 1897 . .	40,000	4½ „	8,505	...	8,505	...	4,477
		B. G. No 2727M., dated 18th May 1897 . . .							
Darjeeling do.	Water-works .	B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	35,000	4½ „	19,599	...		...	1,732
	Construction of an additionalcovered shed in the Municipa market.	B. G. No. 776M., dated 28th February 1895 . . .	20,000	4½ „	13,136	...		...	905
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 $\frac{T.}{M.}$, dated 15th September 1898	20,000	4½ „	16,136	...		...	775
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896 . . .	30,000	4½ „	26,406	...		...	623
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 $\frac{T.}{M.}$, dated 10th November 1897 .	30,000	4½ „	22,988	...		...	1,215
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898 .	30,000	4½ „	23,603	...		...	1,188
	Electric Lighting.	B. G. No. 3223M., dated 31st July 1896 . . .	1,20,000	4½ „	1,11,650	...		...	2,229
	Extending water-supply and repairing damages.	F. D. No. 1089A., dated 1st March 1900 . . .	2,00,000	4 „	1,88,939	...		...	3,834
	Electric Installation.	B. G. No. 1836M., dated 26th March 1904 . . .	1,03,845	4 „	59,860	...		59,860	...
	Extension of the Electric Light.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902 .	20,000	4 „	16,607	...	4,98,924	...	1,730
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896 . .	2,000	4½ „	474	...	474	...	222
Dinagepur do.	Drainage .	B. G. 3250M., dated 19th December 1901 . .	10,000	4 „	7,420	...	7,420	...	1,315
Garden Reach do.	Extension of water-supply.	B. G. No. 870 $\frac{T.}{M.}$, dated 11th June 1902	45,000	4 „	41,307	...	41,307	...	2,948
		Carried over .	4,65,42,845		31,21,642	3,44,76,500	3,75,98,142	50,85,860	13,15,225

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward .	4,65,42,845		31,21,642	3,44,76,500	3,75,98,142	50,85,860	13,15,225
Gaya Municipality.	Purchase of plant for introduction of Part IX of Municipal Act.	B. G. No. 7286M., dated 28th December 1898 . .	45,000	4½ p.c.	33,188	...	33,188	...	2,577
Garulia do.	Supply of filtered water	B. G. No. 3488M., dated 22nd December 1903 . .	5,000	4 „	5,000	...	5,000	5,000	...
Howrah Municipality.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	50,000	6 „	...	50,000		...	...
	Water-works	F. D. No. 26A., dated 5th January 1894 . .	15,00,000	4 „	12,72,280	...		...	34,378
		B. G. No. 5573M., dated 18th December 1897 . .	40,000	4 „	31,118	...		...	1,631
		B. G. No. 657M., dated 13th February 1900 . . .	50,000	4 „	42,896	...		...	1,883
	Drainage .	B. G. No. $\frac{1514}{T.M.}$, dated 4th September 1902 . .	75,000	4 „	73,672	...		...	1,328
	Purchase of a new Engine and Pump.	B. G. No. $\frac{1508}{T.M.}$, dated 5th September 1902 . .	80,000	4 „	78,583	...		...	1,417
	Extension of conservancy, etc.	B. G. No. $\frac{640}{T.M.}$, dated 23rd May 1902. . . .	21,000	4 „	19,936	...		...	716
	Improvement in the Municipal Market.	B. G. No. $\frac{728}{T.M.}$, dated 29th May 1902. . . .	17,000	4 „	14,858	...		...	1,441
	Re-construction of the Buck-Land Bridge.	F. D. No. 1694A., dated 12th March 1904, also B. G. No. $178\frac{T.}{M.}$, dated 25th March 1904 . . .	2,50,000	4 „	1,00,000	...	16,83,343	1,00,000	...
Jalpaiguri do.	Drainage .	B. G. No. 714M., dated 15th February 1894 . . .	18,000	4½ „	11,822	...	11,822	...	815
Jamalpur do.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898 . .	3,000	4½ „	1,362	...		...	305
	Drainage .	4295M., dated 25th August 1899	3,600	4½ „	2,176	...	3,538	...	341
Kurseong do.	Improvement of water-supply.	B. G. No. $\frac{352}{T.M.}$, dated 9th May, and 1861M., dated 30th July 1902.	3,000	4 „	98	...	98	...	628
Krishnagar do.	Drainage .	B. G. No. 1062M., dated 21st February 1899 . .	28,000	4½ „	20,650	...	20,650	...	1,604
Manicktolla do.	Water-works .	B. G. No. 2099M., dated 19th June 1893 . . .	25,000	4½ „	...	...		...	1,522
	Improvement of Water-supply.	B. G. No. 1182M., dated 10th March 1903 . . .	1,00,000	4 „	2,081	...	2,081	25,000	97,919
Meherpur do.	Re-excavation of a tank.	B. G. No. 345M., dated 21st January 1897 . . . B. G. No. 1971M., dated 7th April 1897 . . .	1,500	4½ „	26	...	26	...	181
Monghyr do.	Drainage .	B. G. No. $59\frac{T.}{M.}$, dated 31st May 1899 . . .	10,000	4½ „	2,182	...	2,182	...	2,087
Mozufferpore do.	Drainage .	B. G. No. 2443M., dated 26th July 1893 . . .	60,000	4½ „	49,445	...		...	1,392
	Construction of a tank	B. G. No. 1073-M., dated 7th March 1903 . .	10,000	4 „	9,502	...	58,947	...	498
Naraingunge do.	Construction of a Municipal Market.	B. G. No. 202M., dated 15th January 1897 . . .	25,000	4½ „	...	...	...	...	12,631
		Carried over .	4,89,62,945		48,92,517	3,45,26,500	3,94,19,017	52,15,860	14,80,519

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	4,89,62,945		48,92,517	3,45,26,500	3,94,19,017	52,15,860	14,80,519
Nasirabad Municipality.	Extension and replacement of water-works pipes.	B. G. No. 919 T./M., dated 16th June 1902	12,500	4 p. c.	10,926	...		...	1,060
	Construction of Assistant Surgeon's quarter attached to the Municipal Dispensary.	B. G. No. 1128M., dated 10th March 1903	3,000	4 „	2,926	...	13,852	3,000	74
Patna do.	Drainage	B. G. No. 19 T./M., dated 29th April 1893	3,18,000	4½ „	2,58,243	...		...	7,544
	Flushing to Municipal drains.	B. G. No. 2717M., dated 10th August 1900	50,000	4 „	36,835	...	2,95,078		1,837
Pooree do.	Drainage	B. G. No. 39 T./M., dated 14th May 1891, and No. 227 T./M., dated 27th September 1893	20,000	4½ „	...	...	...	...	2,421
Purnea do.	Construction of office building.	B. G. No. 1961M., dated 23rd July 1903	6,000	4 „	5,753	...	5,753	6,000	247
Rajpur do.	Acquiring and re-excavating certain tanks	B. G. No. 1777M., dated 28th March 1898	3,750	4½ „	2,654	...	2,654	...	220
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898	5,000	4½ „	3,022	...	13,022	...	475
Ranaghat do.	Purchasing Carts, etc., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896	5,000	4½ „	1,861	...	1,861	...	525
Rungpur do.	Re-excavating Municipal drainage channel.	B. G. No. 910M., dated 24th February 1900	10,000	4 „	1,179	...	1,179	...	409
Serajgunge do.	Improving the supply of drinking water.	B. G. No. 3257M., dated 3rd August 1896	5,000	4½ „	1,740	...		...	530
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898	2,500	4½ „	1,135	...	2,875	...	253
Serampore do.	Drainage	B. G. No. M. 3L./11 7, dated 26th November 1890	30,000	4½ „	15,866	...	15,866	...	1,524
Sherpur do.	Improvement of water-supply.	B. G., No. 614M., dated 8th February 1902	4,000	4 „	2,882	...	2,882	...	753
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901	29,000	4 „	27,530	...	27,530	...	500
South Barrackpur do.	Repairing Roads	B. G. No. 3325M., dated 13th December 1902	2,500	4 „	1,530	...	1,530	...	970
Titaghar do.	Supply of filtered water	B. G. No. 2339M., dated 28th August 1903	13,000	4 „	12,680	...	12,680	13,000	320
Vishnupur do.	Construction of a Municipal Market.	B. G. No. 789M., dated 10th February 1904	4,000	4 „	4,000	...	4,000	4,000	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ „	17,65,000	...		...	...
		Carried over	5,12,51,195		17,65,000 / 52,83,279	3,45,26,500	3,98,09,779	52,41,860	15,00,181

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transaction during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	5,12,51,195		52,83,279 / 17,65,000	3,45,26,500	3,98,09,779	52,41,860	15,00,181
Port Commissioners of Calcutta—*contd.*	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	53,40,349	4½ p. c.	15,96,317	...		...	3,43,680
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(a)	...	60,00,000		...	...
		B. G. No. 530M., dated 5th March 1895. / B. G. No. 1727M., dated 27th August 1895.	17,50,000	4 „	...	17,50,000		...	..
		B. G. No. 696M., dated 19th March 1897	15,00,000	4 „	...	15,00,000		...	...
		B. G. No. 18 M., dated 2nd February 1899	12,50,000	4½ „	...	12,50,000		...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600		...	...
		B G. No. 1990M., dated 5th November 1902	...	4 „	...	34,00,000	5,00,67 483	34,00,000	...
Chittagong Port Fund.	Purchase of Pilot Brig.	B. G. No. $\frac{2L.}{10}$8, dated 14th January 1890, and No. 1639, dated 14th April 1892	2,00,000	4½ „	...	...		...	1,09,342
	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	33,000	4½ „	24,597	...	24,597	...	1,366
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 $\frac{T.}{M.}$, dated 12th October 1901	17,000	4 „	5,892	...	5,892	...	5,664
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	30,000	5 „	...	3,000		...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 $\frac{T.}{M.}$, dated 30th May 1899	30,000	4½ „	3,309	...	6,309	...	6,402
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	1,80,000	4½ „	5,640	...		...	35,640
	Constructing Pontoon Bridges	B. G. No. 3555L. S. G., dated 10th July 1899	1,50,000	4½ „	1,14,970	...	1,20,610	...	12,464
Darjeeling Road Committee.	Restoring Bridges damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900	50,000	4 „	42,896	...		...	1,883
		B. G. No. 1027 F., dated 12th February 1901.	50,000	4 „	44,778	...	87,674	...	1,810
Deoghur Lodging House Fund	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796, dated 28th March 1904	4,000	4 „	4,000	...	4,000	4,000	...
Dinagepur District Board.	Bridging Roads	B. G. No. L. $\frac{2L.}{1}$27, dated 10th July 1890	2,00,000	4½ „	90,721	...	90,721	...	13,914
Manbhoom do.	Construction and repair of Roads.	B. G. No. 6683F., dated 31st December 1898	6,000	4½ „	...	...	...	...	1,309
		Carried over	10,08,62,110		3,77,51,965	5,24,65,100	9,02,17,065	86,45,860	20,36,655

(a) ₹30,00,000 with interest at 4½ per cent., and ₹30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	10,08,62,110		3,77,51,965	5,24,65,100	9,02,17,065	86,45,860	20,36,655
Monghyr District Board.	Construction of Roads	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ p.c.	50,000	...	50,000	...	...
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895	80,000	4½ „	56,164	...	56,164	...	3,464
Nadia do.	Improvement of Roads	B. G. No. 1090 L.S.G., dated 18th March 1896	20,000	4½ „	4,742	...	4,742	...	2,217
Rungpur do.	Repairs to Roads	B. G. No. 1471 $\frac{T.}{M.}$, dated 3rd June 1903	75,000	4 „	73,758	...	73,758	75,000	1,242
Sarun do.	Repairing damages caused by recent flood.	B. G. No. 1852 L.S.G., dated 30th March 1899	30,000	4½ „	...	...	...	...	6,545
		Total Bengal	10,11,67,110		3,79,36,629	5,24,65,100	9,04,01,729	87,20,860	26,50,123
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works Project.	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	12,56,700	4 p. c.	9,40,247	...		...	34,006
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5795}{X-2}$, dated 3rd December 1894	81,120	4½ „	66,863	...		...	1,886
	Water-works.	N.-W. P. G. No. $\frac{1263}{XI-74A.}$ dated 3rd May 1895	8,000	4½ „	6,691	...		...	181
	Ditto	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895	11,000	4½ „	9,316	...		...	245
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896	8,000	4½ „	6,873	...		...	173
	Ditto	N.-W. P. G. No. $\frac{86}{XI-537B}$, dated 10th January 1900	32,000	4 „	27,429	...		...	1,212
	Ditto	N.-W. P. G. No. $\frac{1748}{XI-76C.}$, dated 30th July 1900	30,000	4 „	26,288	...		...	1,111
	Miscellaneous Purposes.	N.-W. P. G. No. $\frac{2684}{XI-114C.}$, dated 1st December 1900	10,000	4 „	8,950	...		...	364
	Water-works	U. P. G. No. $\frac{2280}{XI-632C.}$, dated 8th July 1902	42,000	4 „	39,868	...		...	1,435
	Ditto	G. O. No $\frac{1683}{XI.-74A-5}$, dated 30th May 1903	39,000	4 „	...	...		39,000	39,000
	Ditto	G. O. No. $\frac{2610}{XI.-74A 5}$ and $\frac{3464}{XI.-74A-5}$, dated 25th July and 23rd September 1903	7,000	4 „	7,000	...		7,000	...
	Sewerage	G. O. No. $\frac{183}{XI.-380C}$, dated 19th July 1904	80,000	4 „	35,000	...	11,74,525	35,000	...
Allahabad do.	Water-works	N.-W. P. G. No. $\frac{455}{XI-609A}$ dated 27th March 1894	16,43,211	4 „	12,24,446	...		...	44,623
	Ditto	N.-W. P. G. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897	53,000	4 „	38,127	...		...	2,305
	Ditto	N.-W. P. G. No. $\frac{154}{XI-348B}$ dated 25th January 1898	23,000	4 „	18,361	...	12,80,934	...	922
Benares do	Ditto	N.-W. P. G. No. $\frac{310}{XI-491A}$, dated 8th March 1894	19,58,226	4 „	15,80,169	...		...	21,010
	Drainage Project.	N.-W. P. G. No. $\frac{321}{XI-491A-2}$ dated 12th February 1901	10,00,000	4 „	10,00,000	...	25,80,169	1,50,000	...
		Carried over	62,82,257		50,35,628	...	50,35,628	2,31,000	1,48,473

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward .	62,82,257		50,35,628	...	50,35,628	2,31,000	1,48,473
Cawnpore Municipality.	Water-works.	N.-W. P. G. No. $\frac{O-3}{XI-390}$, dated 28th January 1893 .	14,50,000	4 p. c.	7,25,828	...		...	24,259
	Sewerage .	N.-W. P. G. No. $\frac{3485}{XI.}$, dated 11th November 1901	5,00,000	4 „	...	...		...	3,00,000
	Sewerage Scheme.	G. O. No. $\frac{3666}{XI.-237-A}$, dated 17th November 1902 .	10,00,000	4½ „	...	9,91,234	17,17,062	10,00,000	8,766
Dehra Dun do.	Water-works	N.-W. P. G. No. $\frac{1334}{XI-627}$ dated 19th May 1895 .	91,000	4 „	76,138	...		...	2,125
	Drainage	G. O. No. $\frac{819}{XI.-876C}$, dated 24th March 1903 . .	25,000	4 „	10,000	...	86,138	10,000	...
Etah do.	Drainage Works.	N.-W. P. G. No. $\frac{1737}{XI-301C.}$ dated 3rd June 1901. .	7,000	4 „	...	...	...	...	1,180
Jalesar do.	Water-works	N.-W. P. G. No. $\frac{395}{XI-240A.}$ dated 21st December 1901 .	2,000	4 „	1,246	..	1,246	...	384
Kashipore do.	Protective Works.	N.-W. P. G. No. $\frac{1815}{X-2}$, dated 28th March 1895 . .	6,500	4½ „	5,186	...	5,186	...	176
Koil do.	Miscellaneous purposes	N.-W. P. G. No. $\frac{995}{XI-556B}$, dated 6th May 1899 . .	6,000	4½ p. c.	1,465	...		...	1,246
	Drainage Projects.	U. P. G. No. $\frac{2415}{XI-963B.}$, dated 19th July 1902 . .	15,000	4 „	14,060	...	15,525	...	940
Lucknow do.	Water-works Project	N.-W. P. G. No. $\frac{161}{X-31}$, dated 12th January 1893	13,20,000	4 „	10,66,029	...	10,66,029	...	33,090
Meerut do.	Ditto .	N.-W. P. G. No. $\frac{2213}{XI-527A}$, dated 17th August 1895	7,50,000	4 „	6,27,487	...	6,27,487	...	26,047
Mussoorie do.	Water-works.	N.-W. P. G. No. $\frac{2064}{X-2}$, dated 16th April 1895. . .	10,000	4½ „	8,489	...		...	220
	Ditto .	N.-W. P. G. No. $\frac{980}{XI-99A.}$, dated 27th April 1894. .	36,000	4½ „	29,314	...		...	851
	Sewerage Project.	N.-W. P. G. No. $\frac{591}{XI-75B.}$, dated 19th March 1896 .	40,000	4 „	32,418	...		...	977
	Ditto .	N.-W. P. G. No. $\frac{1397}{XI-75B}$, dated 9th May 1898 . .	19,000	4 „	14,311	...		...	794
	Ditto .	N.-W. P. G. No. $\frac{1780}{XI-654B.}$, dated 25th July 1899 .	11,000	4 „	9,419	...	93,951	...	416
Muzaffarnagar do.	Drainage Works.	U. P. G. No. $\frac{1123}{XI-504C}$, dated 17th April 1902 . .	25,000	4 „	24,452	...	24,452	...	548
Naini Tal do.	Water-works	N.-W. P. G. No. $\frac{1377}{XI-525B.}$, dated 29th May 1900	4,00,000	4 „	3,69,891	...	3,69,891	...	7,986
		Total U. P. of Agra and Oudh	1,19,95,757		80,51,361	9,91,234	90,42,595	12,41,000	5,58,478
PUNJAB.									
Amritsar Municipality.	Water-works.	P. G. No. 272, dated 5th June 1902	12,00,000	4 p.c.	7,82,482	...	7,82,482	5,66,642	...
Dalhousie do.	Ditto .	P. G. No. 131, dated 23rd March 1892 . . .	50,336	5 „	24,206	...	24,206	...	2,633
Delhi do.	Ditto .	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899 . . .	10,65,000	4 „	7,92,408	...	7,92,408	...	31,813
		Carried over .	23,15,336		15,99,096	...	15,99,096	5,66,642	34,446

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
PUNJAB—*contd.*		Brought forward	23,15,336		15,99,096	...	15,99,096	5,66,642	34,446
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 p.c.	53,369	...		...	20,086
	Ditto	P. G. No. 2076, dated 7th November 1896	2,02,000	4 „	1,77,361	...		...	4,411
	Ditto	P. G. No. 649, dated 30th March 1899	62,000	4 „	56,015	...	2,86,745	...	1,293
Dharmsala do.	Water works	P. G. No. 594, dated 22nd December 1903	15,000	4 „	3,440	...	3,440	3,440	...
Hoshiarpur do.	Cho Protective Works.	P. G. No. 560, dated 4th December 1900	15,000	4 „	10,600	...	10,600	...	1,300
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	17,75,000	4 „	11,92,606	...		...	45,477
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899	5,00,000	5 „	...	4,57,000	16,49,606	40,000	11,500
Ludhiana do.	Drainage Works.	P. G. No. 508, dated 4th March 1892	60,000	5 „	20,692	...	20,692	...	3,000
Murree do.	Water-works	P. G. No. 56, dated 25th January 1897	1,00,000	4 „	85,862	...	85,862	...	2,258
Simla do.	Ditto	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 „	6,66,858	...		...	27,418
	Ditto	P. G. No. 1459, dated 20th October 1898	3,00,000	4 „	2,64,022	...		...	35,978
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	1,50,000	6 „	...	2,000		...	300
	Extension Works.	G. I. F. D. No. 180, dated 30th November 1900	5,00,000	4 „	2,80,896	...	12,13,776	38,839	...
Umballa do.	Water-works	P. G. No. 681, dated 4th April 1895	18,000	4 „	11,218	...		...	1,126
	Drainage Scheme.	P. G. No. 166, dated 18th January 1902	70,000	4 „	42,357	...	53,575	9,404	...
Karnal District Board.	Construction of a Canal.	P. G. No. 722, dated 28th August 1895	60,000	4 „	50,441	...		...	1,753
	Ditto	P. G. No. 5, dated 14th January 1898	35,000	4 „	28,627	...	79,068	...	1,375
		Total Punjab	73,37,774		45,43,460	4,59,000	50,02,460	6,58,325	1,91,721
N.-W. FRON. PROVINCE.									
Haripur Municipality.	Water-works.	P. G. No. 578, dated 7th November 1896	31,000	4 p. c.	23,813	...	23,813	...	1,277
MADRAS.									
Adoni Municipality.	Water-supply	M. G. No. 1126, dated 13th November 1893	66,000	4½ p. c.	51,689	...		...	1,666
	Ditto	M. G. No. 118 M., dated 4th February 1902, and No. 365, dated 21st March 1902.	16,000	4 „	...	...		...	15,311
	Plague Expenditure.	G. I. F. D. Telegram No. 83, dated 25th September 1902, M. G. No. 1182, dated 29th September 1902	10,800	4 „	9,167	...		...	833
	Ditto	G. I. F. D. No. A./5974, dated 14th November 1902; M. G. No. 1037 Fin., dated 2nd December 1902	25,000	4 „	22,500	...	83,356	...	2,500
Anakapalle do.	Office Building	M. G. No. 488M., dated 12th March 1897	3,000	4½ „	1,001	...	1,001	...	318
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27, dated 4th February 1902, M. G. No. 186M. and 115M., dated 18th and 3rd February 1902,	25,000	4 „	20,000	...	20,000	...	2,500
Calicut do.	Railway Extension.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ „	6,000	...		...	1,000
	For burial ground for Mappillais.	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898	9,580	4 „	3,832	...	9,832	...	958
		Carried over	1,74,580		1,14,189	...	1,14,189	...	25,086

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹		₹
MADRAS—*contd.*		Brought forward	1,74,580		1,14,189		1,14,189	...	25,086
Cannanore Municipality.	For the Drainage of the Mapilla burial grounds.	M. G. No. 1060, dated 2nd September 1902, and No. 1558 M., dated 12th December 1902	2,000	4 p. c.	1,827	...	1,827	...	173
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897	1,18,100	4½ „	1,00,020	...		...	2,674
	Ditto	M. G. No. 290M., dated 12th February 1904, and No. 1664M., dated 10th November 1903	26,420	4 „	26,420	...	1,26,440	26,420	...
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895	1,28,500	4½ „	1,10,708	...	1,10,708	...	2,834
Coonoor do.	Drainage Works.	M. G. No. 184, dated 13th March 1891	10,000	4½ „	4,192	...		...	550
		M. G. No. 1058, dated 10th October 1892	2,000	4½ „	1,114	...	5,306	...	100
Cuddapa do.	Water-supply.	G. I. H. D. No. 41, dated 18th April 1887	50,000	6 „	...	49,000		...	...
		M. G. No. 1212, dated 11th November 1892	9,695	4½ „	7,470	...		...	250
		M. G. No. 71 M., dated 23rd January 1900	2,000	4 „	400	...	56,870	...	400
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	33,000	4½ „	27,752	...		...	755
		M. G. No. 976 M., dated 15th August 1902, and 1422 M., dated 20th November 1902.	10,000	4 „	9,624	...	37,376	...	376
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890	60,000	4½ „	34,666	...		...	2,954
		M. G. No. 1805, dated 5th December 1899	25,000	6 „	...	10,000	44,666	...	...
Kurnool do.	Water-supply.	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4½ „	47,992	...		...	1,484
		M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	4,249	...		...	304
	For a Market	M. G. No. 1896M., dated 10th November 1896	5,000	4½ „	1,500	...	53,741	...	500
Madras do.	Water-supply and Irrigation Extension..	G. I. F. D. No. 1219, dated 27th February 1869	14,30,000	4 „	14,30,000	...		...	...
		G. I. F. D. No. 1862, dated 8th July 1869							
		G. I. F. D. No. 2527, dated 23rd August 1873							
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	1,00,000	5 „	...	1,00,000		...	...
		M. G. No. 363, dated 15th February 1883	3,00,000	5 „	...	3,00,000		...	...
		M. G. No. 487, dated 9th March 1885	3,00,000	(a)	...	3,00,000		...	...
		M. G. No. 11M., dated 10th April 1885							
		M. G. No. 458M., dated 3rd September 1885							
		M. G. No. 1562M., dated 18th October 1890	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852M., dated 4th August 1888	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427 M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
		M. G. No. 2505, dated 23rd December 1881	2,50,000	5 „	...	2,50,000		...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	20,000	6 „	...	20,000		...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
		Carried over	40,92,215		14,30,000 4,92,123	19,40,000 59,090	5,51,123	26,420	38,440

(a) ₹2,82,000 with interest at 6 per cent., and ₹18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	Amount owing on 31st March 1904. To the Public.	Amount owing on 31st March 1904. Total.	Transactions during 1903-1904. Borrowed.	Transactions during 1903-1904. Repaid.
			R		R	R	R	R	R
MADRAS—*contd.*		Brought forward	40,92,215		4,92,123 14,30,000	59,000 19,40,000	5,51,123	26,420	38,440
Madras Municipality—*contd.*	For meeting Plague charges.	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 p. c.	...	2,00,000		...	...
		M. G. No 755 M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	Drainage works.	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150 M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Ditto	M. G. Nos. 35 M., dated 21st January 1903, and 869M., dated 25th June 1903	5,00,000	4 „	...	5,00,000	60,40,000	5,00,000	...
Madura	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000		...	...
do.		Ditto ditto	5,000	5 „	...	5,000		...	...
	Water-supply.	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4½ „	1,29,946	...		...	4,078
		M. G. No. 80M., dated 16th January 1896	31,500	4½ „	26,567	...	1,93,513	...	717
Mangalore	Plague charges.	M. G. Nos. 150 M., dated 23rd January 1904, and 609 M., dated 24th March 1904	10,000	4 „	10,000	...	10,000	10,000	...
Mayavaram	Construction of markets.	M. G. No. 180, dated 11th March 1891	5,000	4½ „	1,350	...		...	150
do.	For a School-Building.	M. G. No. 91, dated 3rd February 1891	3,500	4½ „	1,225	...	2,575	...	175
Negapatam	For the acquisition of certain buildings.	M. G. Nos. 417 M., dated 5th March 1904, and 1785 M., dated 27th November 1903	5,000	4 „	5,000	...	5,000	5,000	...
do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 „	...	60,000		...	...
Ootacamund	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	4½ „	3,000	...		...	1,000
do.	Kandal Drainage.	M. G. No. 443, dated 11th June 1891	17,500	4½ „	8,777	...		...	905
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	4½ „	21,066	...		...	2,243
	Construction of Tiger-Hill Reservoir.	M. G. Nos. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 „	29,269	...		...	1,103
	Ditto	M. G. Nos. 1847, dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654 M., dated 2nd June 1902, and 997 M., dated 20th August 1902	24,400	4 „	23,581	...		...	819
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893	7,000	6 „	...	7,000		...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781 M., dated 3rd June 1899	37,500	5 „	...	37,500		...	...
		Carried over	72,62,615		85,693 20,96,211	1,18,000 47,06,000	68,02,211	5,41,420	49,630

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
MADRAS—*contd.*		Brought forward	72,62,615		20,96,211	47,06,000	68,02,211	5,41,420	49,630
Municipalities—*contd.*					85,693	1,18,000			
Ootacamund	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899	1,00,000	5 p. c.	...	1,00,000		...	...
	For plague expenditure.	M. G. F. D. No. 835, dated 11th December 1903, and G. I. telegram No. 208, dated 6th November 1903	1,00,000	4 „	1,00,000	...	4,03,693	1,00,000	...
Palghat do.	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 „	...	6,000		...	1,000
	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899	10,000	6 „	...	4,000	10,000	...	1,500
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	1,90,000	4½ „	1,32,650	...	1,32,650	...	6,317
Tellicherry do.	Construction of a Road.	M. G. No. 744, dated 7th August 1893	5,000	4½ „	...	...		...	500
	Improvement of the Hospital Building.	M. G. No. 1348 M., dated 22nd September 1903	7,000	4 „	7,000	...	7,000	7,000	...
Trichinopoly do.	Water-supply.	M. G. No. 429, dated 9th June 1891	1,00,000	4½ „	70,000	...		...	3,333
		M. G. No. 514, dated 11th July 1895	32,000	4½ „	23,467	...		...	1,066
		M. G. No. 54, dated 11th January 1899	50,000	4 „	42,870	...		...	1,889
		M. G. No. 399 M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
		M. G. No. 219M., dated 25th February 1902, and 391M., dated 26th March 1902	26,000	4 „	23,963	...		...	918
		M. G. No. 1260 M., dated 16th October 1902, and No. 21 M., dated 16th January 1903	23,500	4 „	22,480	...	3,40,780	...	1,020
Tuticorin do.	Ditto	M. G. Nos. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	46,575	...		...	1,746
		M. G. Mis. Nos. 1067 and 755M., dated 6th August and 29th May 1903, respectively	7,500	4 „	7,500	...	54,075	7,500	...
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th and 17th April 1902, respectively	13,000	4 „	11,918	...	11,918	...	1,082
Vellore do.	For General purposes.	M. G. No. 573 M., dated 23rd April 1902	20,000	4 „	8,000	...	8,000	...	6,000
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	2,10,500	4½ „	1,86,479	...		...	4,431
		M. G. No. 40 M., dated 12th January 1901	7,000	4 „	6,267	...		...	254
		M. G. Nos. 1277 M., dated 22nd October 1892, and 276 M., dated 25th February 1903	36,000	4 „	34,737	...	2,27,483	23,400	1,263
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817 W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	61,98,018	4½ „	41,46,052	...	41,46,052	...	10,000
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901	50,000	4 „	20,000	...	20,000	...	10,000
		Carried over	1,46,73,133		70,71,862	50,92,000	1,21,63,862	6,79,320	1,01,949

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
MADRAS—*concld.*									
		Brought forward	1,46,73,133		70,71,862	50,92,000	1,21,63,862	6,79,320	1,01,949
Coimbatore Local Fund Board.	Construction of a new market at Pollachi.	M. G. No. 119, dated 23rd January 1893	16,000	6 p.c.	...	...	...	...	16,000
Tanjore do. (*a*)	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900. P. W. D. Rys. communicated in G. I. No. 3645, dated 21st July 1900.	20,00,000	4 „	...	6,15,700	6,15,700	...	...
		Total Madras	1,66,89,133		70,71,862	57,07,700	1,27,79,562	6,79,320	1,17,949
BOMBAY.									
Ahmedabad Cantonment Fund.	For cholera operation.	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p.c.	1,132	...	1,132	...	352
Hyderabad do.	Erection of a new market.	G. I. F. & C. D. No. 6508A., dated 9th December 1902	10,000	4 „	10,000	...	10,000	...	...
Poona Cantonment Fund.	For erecting the Dhobis Ghat.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A., dated 23rd December 1901	42,815	4 „	35,180	...	35,180	...	2,749
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ „	1,40,873	...	1,40,873	...	3,331
Satara do.	Plague purposes.	G. I. F. D. No. 2263A., dated 29th April 1902, and G. I. F. D. No. 2938, dated 26th August 1902, and G. I. F. D. No. 4358, dated 18th December 1902	34,546	4 „	32,687	...	32,687	...	1,859
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ „	2,01,98,875	...		...	5,626
Purchase of certain Government properties by the Trust.		Ditto	8,44,679	*Nil*	2,38,231	...		...	5,626
Purchase of Foreshore Properties.		Section 30 of Act VI of 1879	75,42,800	4 p.c.	...	75,42,800		...	...
To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.		G. R. No. 137, dated 27th May 1893 / G. R. No. 157, dated 16th July 1894.	11,51,000	4 „	...	11,51,000		...	...
To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.		G. R. No. 123, dated 28th May 1897	10,25,000	3½ „	...	10,25,000		...	...
To meet the repayment of five per cent. Debenture Loans.		G. R. No. 104, dated 25th May 1899 / G. R. No. 203, dated 7th November 1899	35,00,000	4 „	...	35,00,000		...	...
			3,54,83,416		2,04,37,106 2,19,872	1,32,18,800 ...	2,19,872	...	19,543

(*a*) Besides ₹12,34,720 due by the Board to Government on account of expenditure incurred by Government on the Mayavaram-Mutupet Railway before its transfer to the District Board (G. I. P. W. D. No. 295 A. R., dated 1st May 1899).

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*contd.*		Brought forward	3,54,83,416		2,19,872	...	2,19,872	...	19,543
					2,04,37,106	1,32,18,800			
Bombay Port Trust—*contd.*	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886; G. R. No. 506, dated 16th December 1886; C. G. No. 164, dated 22nd April 1887; G. I. F. D. No. 3457, dated 27th June 1888; G. I. F. D. No. 6914, dated 31st December 1888; G. I. F. D. No. 604, dated 5th February 1890; G. I. F. D. No. 4511, dated 18th September 1890; G. I. F. D. No. 3635, dated 28th August 1891; G. I. F. D. No. 3298A., dated 9th August 1892	96,00,000	4 p. c.	90,86,226	...		...	...
		G. I. F. D. No. 3678A., dated 23rd August 1893; G. I. F. D. No. 248A., dated 16th January 1895; G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897	96,00,000	3½ „	5,47,098	...		...	...
		G. I. F. D. No. 3240A., dated 29th July 1896; G. R. No. 171, dated 11th August 1896	96,00,000	3 „	1,66,801	...		...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 48, dated 9th February 1883, and G. R. No. 248, dated 23rd September 1892	76,00,000	4 „	...	75,96,876		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new works chargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902	13,50,000	4 „	...	13,50,000			...
	Ditto	G. R. No. 102, dated 24th August 1903	16,00,000	4 „	...	16,00,000	5,75,02,907	16,00,000	...
Bombay Improvement Trust.	For the execution of Board's schemes for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136, dated 6th June 1902	30,00,000	4 „	...	30,00,000		...	...
		G. R. P. D. No. 3377, dated 29th June 1903	60,00,000	4 „	...	60,00,000	1,70,00,000	60,00,000	...
		Carried over	9,53,33,416		3,04,57,103	4,42,65,676	7,47,22,779	76,00,000	19,543

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public.	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward .	9,53,33,416		3,04,57,103	4,42,65,676	7,47,22,779	76,00,000	19,543
BOMBAY—*contd.*									
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590M., dated 28th October 1885; G. R. No. 27, dated 7th January 1886 .	7,11,500	4½ p. c.	4,70,202	...		...	21,562
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1096, dated 1st July 1886 . . .	15,50,000	4½ „	11,37,948	...		...	42,029
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884 . . .	10,00,000	5 „	...	1,25,000		...	10,000
	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 „	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
	Construction of a Native village at Keamari.	G. R. No. 204, dated 8th November 1900. . .	2,00,000	4 „	...	2,00,000		...	...
	Construction of Plinter's and re-arrangement of lines in the Keamari yard and for providing additional Engine boiler power at Keamari.	G. R. No. 67, dated 27th May 1903	4,50,000	4 „	...	4,50,000	56,83,150	4,50,000	...
Ahmedabad Municipality.	Carrying out a part of the Water-supply scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 .	3,00,000	5 „	...	2,68,800		...	54,400
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...				
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	4,50,000	4½ „	2,19,807	...		...	10,783
	Water-works.	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	1,32,108		...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	41,208		...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1893 . . .	20,000	4½ „	...	20,000		...	...
		Carried over .	10,37,65,916		2,19,807 / 3,20,65,253	4,62,116 / 4,83,40,676	8,04,05,929	80,50,000	1,58,317

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904. To Government.	Amount owing on 31st March 1904. To the Public.	Amount owing on 31st March 1904. Total.	Transactions during 1903-1904. Borrowed.	Transactions during 1903-1904. Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	10,37,65,916		3,20,65,253 2,19,807	4,83,40,676 4,62,116	8,04,05,929	80,50,000	1,58,317
Ahmedabad Municipality—*contd.*	Drainage extension-works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ p. c.	...	2,00,000	8,04,05,929	...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4¼ „	...	5,95,000		3,00,000	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4¼ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4¼ „	...	65,000	16,41,923	...	...
Ahmednagar Municipality.	For improvement of Water-works	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,22,885	4½ „	1,22,885	...		...	...
	Water-works.	G. R. F. D. Nos. 4671 and 5011A., dated 12th December and 15th October 1901, respectively . . .	15,836	4½ „	15,836	...		...	...
	For Plague operations	G. I. F. C. Nos. 5011-A. and G. R. F. D. 4671, dated 15th October and 12th December 1901, respectively .	6,110	4 „	6,110	...	1,44,831	...	...
Alibag do.	For Plague operations	G. I. F. D. No. 4890A., dated 28th September, 1900, and G. R F. D. No. 4660, dated 15th October 1900 . .	10,000	4 „	7,461	...	7,461	...	2,372
Bandra do.	Construction of Water-works.	G. R. F. D. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ „	59,378	...		...	2,223
	For Plague operations	G. I. F. D. No. 4926A., dated 9th November 1898, and G. R. F. D. No. 511, dated 1st February 1899 .	12,800	4 „	...	...		...	12,759
	Water-works.	G. R. F. D Nos. 1233 dated 30th March, and 2148, dated 23rd June 1903, respectively.	20,000	4 „	20,000	...	79,378	20,000	...
Belgaum d .	For Plague operations.	G. I. F. & C. D. No. 2263A., dated 29th April 1902 .	20,277	4 „	7,876	...	7,876	...	6,497
Bhingar do.	For Famine Relief purposes.	G. I. F. D. No. 2413A, dated 16th May 1900; G. R. F. D. No. 2336, dated 22nd May 1900	1,000	*Nil.*	...	...		...	973
	Plague purposes	G. I. F. & C. D. No. 3575A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902 .	3,500	4 p. c.	3,500	...	3,500	...	...
Bhiwandi do.	For Plague operations	G. R. F. D. No. 3080, dated 10th May 1898 . . .	2,000	4 „	...	...		...	202
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. F. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894 . .	37,30,053	4 „	24,42,356	...		...	15,905
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	4,50,000	4 „	...	4,50,000		...	...
		Carried over .	11,37,95,377		24,42,356 3,25,28,106	41,89,000 4,97,62,792	8,22,90,898	83,70,000	1,89,248

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward	11,37,95,377		3,25,28,106 24,42,356	4,97,62,792 41,89,000	8,22,90,898	83,70,000	1,89,248
BOMBAY—*contd.*									
Bombay Municipality—*contd.*	Tansa Water-works.	G. R. No. 561, dated 12th February 1886 G. R. No. 1008, dated 16th March 1886 G. R. No. 1930, dated 31st May 1886 G. R. No. 2876, dated 21st September 1887 G. R. No. 3978, dated 21st July 1888 G. R. No. 4198, dated 8th October 1889 G. R. No. 3392, dated 23rd August 1890 G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 p.c.	...	1,47,00,000		...	...
	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878	26,94,000	5 „	...	16,32,500		...	94,500
		G. R. No. 873, dated 16th March 1888	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888	7,00,000	5 „	...	7,00,000		...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	10,08,875	5 „	...	10,08,500		...	...
	Agripada House Sutlage Water Connection Works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893	42,00,000	4 „	...	42,00,000		...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. G. D. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively	23,25,000	4 „	...	23,25,000		...	...
	Construction of a Sewerage at Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 G. R. No. 883, dated 22nd February 1896 G. R. No. 2320, dated 3rd June 1899	15,75,000	(a)	...	15,75,000		...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897 G. I. F. D. Tele., dated 26th July 1898 G. R. No. 2320, dated 3rd June 1899	25,00,000	4 p.c.	...	25,00,000		...	...
		G. R. No. 4960, dated 5th September 1898 G. R. No. 2320, dated 3rd June 1899	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 G. R. No. 2540, dated 16th June 1899	20,00,000	4 „	...	20,00,000		...	...
		Carried over	15,31,74,252		24,42,356 3,25,28,106	4,25,03,100 4,97,62,792	8,22,90,898	83,70,000	2,83,748

(*a*) ₹10,00,000 with interest at 3½ per cent., and ₹5,75,000 at 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904. To Government.	To the Public	Total.	Transactions during 1903-1904. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward	15,31,71,252		3,25,28,106 24,42,356	4,97,62,792 4,25,03,000	8,22,90,898	83,70,000	2,83,748
Bombay Municipality—*contd.*	Construction of certain Sewerage and other Waterworks.	G. of I's. telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901	24,75,000	4 p. c	...	24,75,000	4,74,20,356	3,75,000	...
Bulsar do.	Plague operations.	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively	35,000	4 „	12,982	...	12,982	...	1,815
Dakor do.	Ditto	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 „	2,281	...	2,281	...	1,848
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900 G. R. No. 2419, dated 22nd May 1900 G. R. No. 1316, dated 29th March 1901	40,000	4 „	29,876	...	29,876	...	5,927
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ „	2,02,849	...	2,02,849	...	5,972
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively	10,000	5 „	3,793	...	3,793	...	584
Hubli do.	Construction of Waterworks for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ „	2,07,043	...		...	5,787
	For Plague operations.	G. I. F. D. No. 2245A., dated 16th May 1898, and G. R. No. 2585, dated 9th June 1898	50,000	4 „	...	...	2,07,043	...	14,053
Hyderabad do.	Improving and Supplementing the Water-supply	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 „	...	23,500		...	500
	Ditto.	G. R. No. 5972, dated 9th December 1899	1,26,000	6 „	...	1,26,000	1,49,500	...	...
Igatpuri do.	Plague purposes.	G. I. F. & C. D. No. 2323 A., G. R. F. D. No. 1939, dated 30th April and 5th June 1903, respectively, and 1901, dated 30th May 1904	3,566	4 „	3,566	...	3,566	3,566	...
Ilkal do.	For Plague operations.	G. I. F. D. No. 2081-A., dated 30th April 1900 G. R. No. 2549, dated 31st May 1900 G. R. No. 4951, dated 8th November 1900	3,500	4 „	1,439	...	1,439	...	896
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883	33,000	5 „	...	5,000	5,000	...	...
		Carried over	15,65,62,818		3,54,34,291	9,48,95,292	13,03,29,583	87,48,566	3,21,130

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
	BOMBAY—*contd.*	Brought forward .	₹ 15,65,62,818		₹ 3,54,34,291	₹ 9,48,95,292	₹ 13,03,29,583	₹ 87,48,566	₹ 3,21,130
Karachi Municipality.	For the following works of public utility :— Water-works Extension. Boulton Market. Empress Market. Light-Tramway. Victoria Museum	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively . . .	5,00,000	5 & 6 p. c.	...	2,35,500		...	4,000
	Drainage Works.	G. R. No. 4672, dated 25th November 1892 . .	6,00,000	4½ „	...	6,00,000		...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894 . . .	1,00,000	4 „	...	1,00,000		...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900 . .	4,00,000	5 „	...	4,00,000	13,35,500	...	...
Karad do.	Ditto .	G. I. F. C. D. No. 2883A., G. R. F. D. No. 3090, dated 12th June and 3rd July 1900, and G. R. F. D. 2463, dated 11th July 1902 .	11,000	4 „	9,241	...	9,241	...	1,759
Malegaon do.	Ditto .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 „	4,911	...	4,911	...	1,828
Mhasvad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ „	787	...	787	...	124
Nargund do.	For Plague operations.	G. R. No. 4783, dated 11th October 1899 . . .	1,000	4 „	...	...		...	214
Nasik do.	Ditto .	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . .	50,000	4 „	29,393	...	29,393	...	4,958
		G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 4357, dated 18th December 1902 . .							
Panvel do.	Water-works	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 12th December 1892, respectively .	59,000	4½ „	45,632	...		...	1,500
	Plague operations.	G. I. F. C. No. 4041A., dated 8th August 1900, embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 „	10,206	...	55,838	...	3,566
Pen do.	Distribution of water-pipes throughout the town.	G. R. No. 123, dated 13th January 1885 . . .	10,000	6 „	...	...		...	500
Poona do.	For Plague expenditure.	G. I. F. D. No. 2294A. and G. R. No. 2431, dated 21st May and 2nd June 1897, respectively	25,000	4 „		...		...	2,504
	Drainage scheme.	G. I. F. C. No. 4917A., dated 20th September 1901, embodied in G. R. G. D. No. 5603, dated 1st October 1901, and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 „	25,000	...		1,173	...
	Plague purposes.	G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 2938, dated 26th August 1902 . .	2,69,661	4 „	2,59,649	...	2,84,649	...	12
Roha Ashtami do.	Plague operations.	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902 . . .	2,500	4½ „	1,105	...	1,105	...	827
Rajpura do.	Water-works at Khodwalla	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	6 „	...	10,500	10,500	...	...
		Carried over .	15,86,53,479		3,58,20,215	9,62,41,292	13,20,61,507	87,49,739	3,42,922

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	15,86,53,479		3,58,20,215	9,62,41,292	13,20,61,507	87,49,739	3,42,922
Ranebennur Municipality.	Plague operations.	G. I. F. C. No. 3219A., dated 13th June 1901, and G. R. F. D. No. 2585, dated 3rd July 1901 . .	2,000	4 p.c.	248	...	248	...	468
Ratnagiri City do.	Nachna Water-works.	G. R. No. 3346, dated 6th November 1880 . .	30,000	6¾ „	...	16,750		...	...
		G. R. No. 2632, dated 31st July 1884 . . .	15,000	5 „	...	15,000		...	...
	Plague operations.	G. I. F. D. No. 473A., dated 27th January 1900 . .	3,000	4 „	1,691	...	33,441	...	760
		G. R. No. 706, dated 9th February 1900 . .							
Sangamner do.	For Relief to Weavers.	G. I. F. D. No. 2415A., dated 16th May 1900; G. R. No. 2335, dated 22nd May 1900, and G. R. No. 2791, dated 11th July 1900 . . .	5,000	*Nil*	...	...		...	186
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881 . .	3,00,000	(*a*)	...	1,08,825		...	9,730
	Ditto .	G. I. F. C. No. 3936A. and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. No. 928, dated 1st March 1902 .	45,000	4 „	42,843	...	1,60,206	...	2,157
Do. Suburban do.	For Plague purposes.	G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900 . . .	10,000	4 „	8,538	...		...	1,462
		G. R. No. 3721, dated 28th August 1898 . . .	45,000	5 „	...	45,000		...	...
Sholapur do.	Ditto .	G. I. F. D. No. 3437A., dated 6th August and G. R. No. 3721, dated 28th August 1898	55,000	4 „	...	...		...	29,367
		G. I. F. D. No. 4028A., dated 10th August 1900 . .	50,000	6 „	...	50,000		...	...
	For purchasing a new pumping engine for the Municipal water-works.	G. R. F. D. No. 722 and 1249, dated 22nd February and 31st March 1904 respectively	45,000	4 „	45,000	...	1,40,000	45,000	...
Sinnar do.	Plague purposes.	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 „	3,261	...	3,261	...	1,574
Sirur do.	Ditto .	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900 . .	5,000	4 „	3,267	...	3,267	...	1,733
Sukkur do.	Construction of Water-works.	G. R. No. 3707, dated 24th October 1893 . . .	2,00,000	5 „	...	2,00,000		...	...
		G. R. No. 3162, dated 13th September 1895 . .	1,00,000	5 „	...	1,00,000		...	...
	For Plague operations.	G. I. F. D. No. 2885A, dated 30th June 1897, and G. R. No. 3091, dated 15th July 1897	1,00,000	4 „	...	...	3,00,000	...	13,997
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	2,00,000	5½ „	...	60,000		...	10,000
	Construction of Water-works.	G. R. No. 2960 dated 4th September 1896 . .	6,00,000	4 „	...	3,56,500		...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 „	...	65,000	4,81,500	...	5,500
Talegaon do.	Construction of Water-works.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 „	...	21,062	21,062	...	1,416
Ditto	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 „					
		Carried over .	16,06,53,179		3,59,25,063	9,72,79,429	13,32,04,492	87,94,739	4,36,772

(*a*) From 5½ to 7 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1904—*concluded.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1904.			Transactions during 1903-1904.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*concld.*		Brought forward .	16,06,53,179		3,59,25,063	9,72,79,429	13,32,04,492	87,94,739	4,36,772
Thana Municipality.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. Nos. 2619 and 4622, dated 5th July and 10th December 1901 respectively . . .	10,000	4 p. c.	3,801	...	3,801	...	1,057
Uran do.	Plague purposes.	G. I. F. C. D. No. 6833A., dated 22nd December 1902, and G. R. F. D. No. 534, dated 10th February 1903 .	8,000	4 „	7,353	...	7,353	...	647
Vita do.	Plague operations.	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901.	1,000	4 „	112	...	112	...	288
Wai do.	Plague purposes.	G. I. F. D. No. 7241-A., dated 30th November 1903 and G. F. D. No. 128 dated 13th January 1904 . .	2,963	4 „	2,963	...	2,963	2,963	...
		Total Bombay	16,06,75,142		3,59,39,292	9,72,79,429	13,32,18,721	87,97,702	4,38,764

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1903-1904.

STATEMENT

OF

LOANS RAISED UNDER THE GUARANTEE OF GOVERNMENT

TO END OF

1903-1904.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1903-1904.

		Amount on 31st March 1904.
		£
Loans raised by Native States, Local Authorities and other Public Bodies		2,119,755
Capital raised by Railway Companies for expenditure on State and other Railways—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	22,684,999	
Capital in respect of which guarantee for interest and repayment of Capital has been given	28,430,100	
Debentures raised through Companies for outlay on purchased Railways	6,800,300	
		57,915,399
TOTAL £		60,035,154

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES and OTHER PUBLIC BODIES to end of 1903-1904.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
INDIA, GENERAL									
Rajputana.									
1. Marwar Durbar . . .	From Mysore Durbar.	Construction of Balotra Shadipali Railway.	25,50,000	G. I., Foreign Department, No. 228-I. B., dated 24th January 1899.	1898	4 per cent.	1908	25,50,000	Interest guaranteed.
Central India.									
2. Ajaigarh State . . .	From Gwalior State.	Famine and administrative purposes.	2,52,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 „	1908	92,646	Principal and Interest guaranteed.
3. Dewas State (Senior Branch) .	Ditto .	Ditto .	2,00,000	G. I., Foreign Dept., No. 114-I. A., dated 6th January 1900.	1900	4 „	1918	1,75,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	1,00,000	G. I., Foreign Dept., No. 2287-I. A., dated 11th June 1901.	1901	4 „	1911	1,00,000	Ditto.
4. Ditto (Junior Branch) .	From Gwalior State.	Ditto .	2,00,000	G. I., Foreign Dept., No. 224-I. A., dated 11th January 1900.	1900	4 „	1910	1,75,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	2,00,000	G. I., Foreign Dept., Nos. 2287-I. A. and 956-I. A., dated 11th June 1901 and 7th March 1902, respectively.	1901 & 1902	4 „	1920	2,00,000	Ditto.
5. Diwan Pahar Singh and Kumet Singh, Hissedar Bijna.	From Gwalior State.	Ditto .	1,500	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	1897	4 „	1907	563	Ditto.
6. Gaurihar State . . .	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	„	4 „	1908	11,366	Ditto.
7. Jaora State . . .	Ditto .	Ditto .	3,25,000	G. I., Foreign Dept., No. 951-I. A., dated 22nd February 1900.	1900	4 „	1906	1,75,000	Ditto.
8. Jhabua State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Dept., No. 3530-I. A., dated 29th November 1899, and G. I., Finance and Commerce Dept., No. 5427-A., dated 29th November 1899.	„	4 „	1909	65,000	Ditto.
9. Jigni State	Ditto .	Ditto .	20,500	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 „	1911	12,580	Ditto.
10. Jobat State	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 58-I. A., dated 5th January 1900.	1900	4 „	1907	25,000	Ditto.
11. Karaudia Thakurate . .	Ditto .	Ditto .	5,000	G. I., Foreign Dept., No. 1091-I.A., dated 2nd March 1900.	„	4 „	1904	1,500	Ditto.
Carried over .			14,54,000					10,33,655	
			25,50,000					25,50,000	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹ 25,50,000					₹ 25,50,000	
Brought forward			14,54,000					10,33,655	
INDIA GENERAL—*contd.*									
Central India—contd.									
12. Naigawan Rebai State	From Gawalior State	Famine and administrative purposes.	6,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 per cent	1904	952	Principal and interest guaranteed.
13. Pathari State	From Indore Durbar	Ditto	15,000	G. I., Foreign Dept., No. 1648-I. A., dated 25th April 1902.	1902	4 „	1911	13,600	Ditto.
14. Piploda Thakurate	From Gwalior State	Ditto	75,000	G. I., Foreign Dept., Nos. 719-I. A., and 2679-I. A., dated 8th February 1900 and 20th June 1900, respectively.	1900	4 „	1908	51,000	Ditto.
15. Rutlam State	Ditto	Ditto	1,00,000	G.I., Foreign Dept., No. 2679-I.A., dated 20th June 1900.	1900 & 1901	4 „	1906	75,000	Ditto.
16. Sailana State	Ditto	Ditto	1,00,000	G. I., Foreign Dept., Nos. 3530-I. A. and 2679-I. A., dated 29th November 1899 and 20th June 1900, respectively, and G. I. Finance and Commerce Dept., No. 5427-A., dated 29th November 1899.	1900	4 „	1910	72,000	Ditto.
17. Sohawal Durbar	Ditto	Ditto	15,000	G. I., Foreign Dept, No. 3888-I. A., dated 27th December 1896.	1897	4 „	1908	5,000	Ditto.
Ditto	Ditto	Ditto	7,000	G. I., Foreign Dept., No. 265-I.A., dated 13th January 1900.	1900	4 „	1909	4,300	Ditto.
Total Central India			17,72,000					12,55,507	
TOTAL INDIA GENERAL.			43,22,000					38,05,507	
Do. converted into £ at Rs. 15=£ 1			£ 288,134					£ 253,700	
BENGAL.			₹					₹	
1. Barramba State	From Dhenkanal State.	Marriage of the Chief and settlement of lands in the State.	9,000	G. O. No 2586 P., dated 22nd December 1903.	1903-4	6 „	In two years.	5,000	Ditto.
2. Narsingarh State	Ditto	Marriage of the Chief	15,000	G. O. No. 1096 P., dated 4th April 1903.	„	6 „	1904-5	15,000	Ditto.
TOTAL BENGAL			24,000					20,000	
Do. converted into £ at Rs. 15=£ 1			£ 1,600					£ 1,334	

BOMBAY.

NATIVE STATES.

Kathiawar Agency.

I.—Jhalavad Prant.

1. Bhaskar-rao Vithal and his sons, Talukdars of Vithalgudh.	From private persons	Maintenance and administrative purposes.	25,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½	„	In five years.	5,000	Ditto.
2. Jhala Jaswantsinh Sivasinh of Palali.	Ditto.	Maintenance of themselves and their people.	180	Ditto	„	7½	„	In three years.	180	Ditto.
3. Jhala Prabhatsinh Harbhamji and others, snareholders of Bhalgamda.	Ditto	Maintenance and administrative purposes.	1,105	Ditto	„	6	„	In six years.	150	Ditto.
4. Khachar Bhoj Desa of Anandpur.	Ditto	Ditto	6,000	Ditto	1899	6	„	In four years.	4,000	Ditto.
5. Khachar Jethsur Mausur of Anandpur.	Ditto	Maintenance of themselves and their people.	9,000	Ditto	„	7½	„	In ten years.	9,000	Ditto.
Ditto ditto	Ditto	Ditto	2,500	Ditto	1901	7½	„	In eight years.	2,500	Ditto.
6. Khachar Ladha Giga, a minor, through his mother Devibai, and Khachar Alak Dhan of Kumbhara.	Ditto	Maintenance and administrative purposes.	900	Ditto	1900	6	„	In one year.	900	Ditto.
7. Khavads Vala Vira Jhina Rana and Bholea Punja, of Sudamda Dharwalpur.	Ditto	Ditto	3,000	Ditto	„	7½	„	In four years.	1,000	Ditto.
8. Laxman Mulu of Paliyad	Ditto	Ditto	3,300	Ditto	„	7½	„	Do.	1,300	Ditto.
9. Malek Hamir Muja Dosabhai and others, Bhayats of Mira under Vanode.	Ditto	Ditto	7,500	Ditto	„	7½	„	In ten years.	5,500	Ditto.
10. Malek Rasulkhanji, Jaferkhanji, Dasda Talukdar.	Ditto	Ditto	21,000	Ditto	„	7½	„	In seven years.	13,700	Ditto.
11. Rana Jemabhai Ramabhai and Prabatsing Dhirabhai of Samla.	Ditto	Ditto	925	Ditto	„	7½	„	In six years.	775	Ditto.
12. Rana Jhamsinh Hamirsinh of Vana.	Ditto	Maintenance of themselves and their people and administration charges.	5,001	Ditto	„	7½	„	1903-4	1	Ditto.
13. Rana Sardarsinh Udesinh of Vadode.	Ditto	Maintenance of themselves and their people.	800	Ditto	„	6	„	In eight years.	700	Ditto.
Carried over			86,211						44 706	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward* .			86,211					44,706	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
I.—Jhalavad Prant—contd.									
14. Sayla State	From private persons.	Maintenance of the people and administration charges.	1,05,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	6¼ per cent.	1910-11	1,05,000	Principal and interest guaranteed.
15. Thakor Prathiraj Sablaji of Jhinjuvada.	Ditto ..	Maintenance and administrative purposes.	4,001	Ditto	„	7½ „	In five years.	1,400	Ditto.
Total Jhalavad Prant .			1,95,212					1,51,106	
II.—Sorath Prant.									
16. Bantwa Babi Rustom Khanji, Talukdar.	Ditto .	Ditto .	19,000	Ditto .	„	7½ „	In nine years.	16,090	Ditto.
17. Kotila Jetmal Champraj of Dedan.	Ditto	Ditto .	10,000	Ditto	„	7½ „	In seven years.	5,050	Ditto.
18. Sardargadh	Ditto .	Ditto .	55,000	Ditto .	„	7½ „	1910-11.	41,125	Ditto.
19. Vala Ala Bhima of Jetpur .	Ditto	Ditto .	64,000	Ditto .	„	7½ „	In ten years.	45,000	Ditto.
20. Vala Bawa Jaga of Moti Garamli.	Ditto .	Ditto .	670	Ditto .	„	6 „	In one year.	548	Ditto.
21. Vala Bhima Valera of Jetpur .	Ditto .	Ditto .	33,000	Ditto .	„	7½ „	In seven years.	23,475	Ditto.
22. Vala Devait Ram of Bhath .	Ditto .	Ditto .	327	Ditto .	1899	6 „	In one year.	128	Ditto.
23. Vala Devdan Mulu of Charkha.	Ditto .	Ditto .	777	Ditto .	„	6 „	Do.	777	Ditto.
24. Vala Ebhal Golan, guardian of Vala Punja and Giga Vikamshi of Charkha.	Ditto	Ditto .	1,200	Ditto .		6 „	In ten years.		Ditto.

25. Vala Hamir Hathia, Talukdar of Halaria.	Ditto	Ditto	4,401	Ditto	1900	7½	„	In six years.	4,401	Ditto.
26. Vala Jivna Mulu of Charkha	Ditto	Ditto	777	Ditto	1899	6	„	In one year.	618	Ditto.
27. Vala Kala Bhan of Jetpur	Ditto	Ditto	25,000	Ditto	1900	7½	„	In ten years.	22,674	Ditto.
28. Vala Nagdan and Jetha Unad of Charkha.	Ditto	Ditto	1,450	Ditto	1899	6	„	In one year.	1,338	Ditto.
29. Vala Naja and Vira Bhoja of Charkha.	Ditto	Ditto	557	Ditto	„	6	„	Do.	37	Ditto.
30. Vala Naja Mamanja of Jetpur (Now Unad Valora and Giga Rana of Chital).	Ditto	Ditto	13,000	Ditto	1900	7½	„	In ten years.	12,000	Ditto.
31. Vala Punja Bhima of Charkha	Ditto	Ditto	300	Ditto	1899	6	„	In one year.	240	Ditto.
32. Vala Punja Jaita of Mouvel	Ditto	Ditto	500	Ditto	1900	6	„	Do.	500	Ditto.
33. Vala Sadul and Harsur Moka of Charkha.	Ditto	Ditto	2,172	Ditto	1899	6	„	Do.	1,779	Ditto.
34. Vala Unad Mansur of Khejadia.	Ditto	Ditto	1,100	Ditto	„	6	„	Do.	745	Ditto.
35. Vala Vajsur Valera of Bagosra	Ditto	Ditto	40,000	Ditto	1900	7½	„	In ten years.	37,800	Ditto.
Ditto ditto	Ditto	Ditto	7,500	Ditto	„	7½	„	In five years.		
36. Valas Godad and Vajsur Punja of Jetpur.	Ditto	Ditto	60,000	Ditto	„	7½	„	In ten years.	52,500	Ditto.
Total Sorath Prant			3,40,731						2,67,679	
III.—Halar Prant.										
37. Bapubhai Jivanji and others of Sisang Chandli.	Ditto	Maintenance of their family and other people.	1,118	Ditto	1900	7½	„	In two years.	570	Ditto.
38. Bapubhai Mamdabhai of Amrapur.	Ditto	Famine and administrative purposes.	525	Ditto	„	7½	„	In five years.	525	Ditto.
			1,643						1,095	
Carried over			5,35,943						4,18,765	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			5,35,913					4,18,765	
BOMBAY—*contd.*			1,643					1,095	
Kathiawar Agency—*contd.*									
III.—Halar Prant—contd.									
39. Bhimji Keshavji of Sisang Chandli.	From private persons	Maintenance of family.	105	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900	7½ per cent.	To be repaid from the produce of Jiras.	105	Principal and interest guaranteed.
40. Bhurji Pragji of Vadali	Ditto	Maintenance and administration charges.	3,000	Ditto	,,	7½ ,,	In four years.	1,000	Ditto.
41. Chandrasingji Labhaji of Sisang Chandli.	Ditto	Maintenance of family and other people.	1,001	Ditto	,,	7½ ,,	In three years.	1,001	Ditto.
42. Gadka Taluka	Ditto	Maintenance and administration charges.	20,000	Ditto	,,	7½ ,,	In eight years.	17,000	Ditto.
43. Gagubhai and Jethabhai, shareholders of Virva.	Ditto	Ditto	2,200	Ditto	,,	7½ ,,	In five years.	695	Ditto.
44. Gavridad Taluka	Ditto	Famine and administrative purposes.	20,000	Ditto	,,	7½ ,,	In seven years.	12,000	Ditto.
45. Harisinh Ramji, Kotda Nayani Talukdar.	Ditto	Maintenance of family and other people.	1,525	Ditto	,,	7½ ,,	In three years.	550	Ditto.
Ditto ditto	Ditto	Ditto	1,025	Ditto	,,	7½ ,,			
46. Jadeja Bawaji Viraji of Vadali	Ditto	Maintenance and administration charges	3,500	Ditto	,,	7½ ,,	In six years.	1,588	Ditto.
Ditto ditto	Ditto	Ditto	500	Ditto	,,	7½ ,,	In five years.		
47. Jadeja Bhanabhai Keshrisinh, shareholder of Mawa Vajdi.	Ditto	Famine and administrative purposes.	2,500	Ditto	,,	7½ ,,	In ten years.	1,869	Ditto.

48. Jadeja Bhavani Sinh Motibhai, shareholder of Sisang Chandli.	Ditto	Ditto	95	Ditto	"	7½ "	In two years.	76	Ditto.
49. Jadeja Bhawabhai Muluji and others of Dhrafa.	Ditto	Ditto	282	Ditto	"	7½ "	In three years.	282	Ditto.
50. Jadeja Bhawbha and Vajubha Ratansinh of Kalandi under Mengni.	Ditto	Maintenance of family and payment of Government dues.	600	Ditto	"	7½ "	In four years.	450	Ditto.
51. Jadeja Dewaji Rambhai Mulgirasia of Jhileria under Khirasra.	Ditto	Maintenance of family, payment of Government dues and other administration charges.	425	Ditto	"	7½ "	Do.	425	Ditto.
52. Jadeja Dowlatsing Viraji and Rahubhai Udesinh of Dewalia under Bhadwa.	Ditto	Maintenance of their family and other people.	3,000	Ditto	"	7½ "	In eight years.	1,000	Ditto.
53. Jadeja Govindji and Rasabhai Amarsinh of Mawa and Vajdi.	Ditto	Maintenance and administration charges.	700	Ditto	"	7½ "	In four years.	700	Ditto.
54. Jadeja Harisingji of Lodhika.	Ditto	Ditto	25,000	Ditto	"	7½ "	In seven years.	22,070	Ditto.
55. Jadeja Jesingji Motibhai of Sisang Chandli.	Ditto	Famine and administrative purposes.	66	Ditto	"	7½ "	In three years.	56	Ditto.
56. Jadeja Jorsinh and Ramabhai Bhawansinhji, of Campa Beda under Mengni.	Ditto	Ditto	200	Ditto	"	7½ "	In four years.	144	Ditto.
57. Jadeja Kalubha and Bhimabhai Sablaji of Dhrafa.	Ditto	Ditto	140	Ditto	"	7½ "	In two years.	140	Ditto.
58. Jadeja Kasubha Radhubha of Sisang Chandli.	Ditto	Ditto	180	Ditto	"	7½ "	In four years.	71	Ditto.
59. Jadeja Madhavsing Jethaji of Sisang Chandli.	Ditto	Maintenance and administration charges.	200	Ditto	"	7½ "	To be repaid from the income of his share in Sisang Chandli after deducting Government dues.	200	Ditto.
60. Jadeja Narsinh Dadaji and others of Sisang Chandli.	Ditto	Maintenance of their family and payment of Government dues.	420	Ditto	"	6 "	In three years.	357	Ditto.
Carried over			88,307					62,874	
			5,35,943					4,18,765	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			5,35,943					4,18,765	
BOMBAY—*contd.*			88,307					62,874	
Kathiawar Agency—*contd.*									
***III.—Halar Prant*—contd.**									
61. Jadeja Patabhai Mulubhai and others of Vadali.	From private persons	Maintenance and administration charges.	2,500	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent	In five years.	900	Principal and interest guaranteed
Ditto ditto	Ditto	Ditto	400	Ditto	,,	7½ ,,	In two years.		
62. Jadeja Samatsinh Manubha and others of Dhrafa.	Ditto	Famine and administrative purposes.	500	Ditto	,,	6 ,,	In four years.	375	Ditto.
63. Jalia Divani, Talukdar	Ditto	Ditto	20,000	Ditto	,,	7½ ,,	In five years.	18,000	Ditto.
64. Jorsinh Jiyaji and others of Manekwada.	Ditto	Maintenance of their family and other people.	700	Ditto	,,	7½ ,,	In four years.	1,000	Ditto.
Ditto ditto	Ditto	Ditto	300	Ditto	,,	7½ ,,	In one year.		
65. Khemji Jemalji and his brothers of Sisang Chandli.	Ditto	Maintenance and administration charges.	350	Ditto	,,	6 ,,	In four years.	197	Ditto.
66. Khirasra Taluka	Ditto	Ditto	18,000	Ditto	,,	7½ ,,	In six years.	12,427	Ditto.
67. Kotharia Taluka	Ditto	Famine and administrative purposes.	25,000	Ditto	1899	7½ ,,	In seven years.	16,103	Ditto.
68. Mulubhai and others of Manekwada under Rajpara.	Ditto	Maintenance of their family and other people.	550	Ditto	1900	7½ ,,	In two years.	550	Ditto.

69. Pol State	Ditto	Famine and administrative purposes.	20,000	Ditto	1899	7½ „	In eight years.	16,500	Ditto.
70. Rajpara Taluka	Ditto	Maintenance and administration charges.	20,000	Ditto	1900	7½ „	Do.	20,000	Ditto.
71. Ratansinh Gajabhai of Dewalia under Bhadwa.	Ditto	Ditto	1,000	Ditto	„	6 „	In five years.	1,000	Ditto.
72. Shapur Taluka	Ditto	Ditto	12,000	Ditto	„	7½ „	In eight years.	7,500	Ditto.
73. Virpur State	Ditto	Famine and administrative purposes.	1,00,000	Ditto	1899	6 „	To be repaid in four years after the balance of the loan of ₹1,50,000 raised in 1896 is paid off.	1,00,000	Ditto.
Total Halar Prant			3,09,607					2,57,426	
IV.—Gohilwada Prant.									
74. Bhavanagar State	Ditto	Administration charges.	30,00,000	G. I., Foreign Department telegram No. 2045-I.A., dated 9th May 1900.	1900	6 per cent. for the 1st year and 5½ per cent. for the remaining period.	In eight years.	16,00,000	Ditto.
75. Gohel Harisinhji Jesangji, Talukdar of Limda.	Ditto	Maintenance and other expenses.	3,501	G. I., Foreign Department, No. 4498-I A., dated 29th September 1903.	„	7½ per cent.	In four years.	2,501	Ditto.
76. Khachar Champraj Mansur of Bhadli.	Ditto	Ditto	1,000	Ditto	1899	6 „	In one year.	3,000	Ditto.
Ditto ditto	Ditto	Ditto	5,000	Ditto	1900	7½ „	In ten years.		
77. Khachar Mulu Bhoj and his sons of Kariana.	Ditto	Ditto	2,000	Ditto	1899	9 „	In one year.	750	Ditto.
Ditto ditto	Ditto	Ditto	1,500	Ditto	1900	7½ „	Do.		
78. Khachar Ramdevait Itaria, Talukdar.	Ditto	Ditto	3,000	Ditto	„	7½ „	In ten years.	1,000	Ditto.
79. Khachar Ranakhoda of Kariana.	Ditto	Ditto	3,500	Ditto	„	7½ „	In five years.	250	Ditto.
Carried over			30,19,501					16,07,501	
			8,45,550					6,76,191	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			8,45,550					6,76,191	
			30,19,501					16,07,501	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
IV.—Gohilwada Prant—contd.									
80. Khachar Raning Chonla of Bhadli.	From private persons	Maintenance and other expenses.	2,500	G. I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900	7½ per cent.	In ten years.	500	Principal and interest guaranteed.
81. Raval Harbhanji and Modabhai Vejabhai and Khodabhai Gamansinh of Vadod under Chamardi.	Ditto	Ditto	600	Ditto	,,	7½ ,,	In four years.	429	Ditto.
82. Survaya Hamirji and others of Pasir.	Ditto	Ditto	2,000	Ditto	,,	7½ ,,	In six years.	1,150	Ditto.
83. Unadji Pathiraj, heir of Survaya Pathiraj Adabhai of Pasir.	Ditto	Payment of salary of Pasaita.	105	Ditto	,,	7½ ,,	In one year.	71	Ditto.
84. Vala Ala Matra of Kotda Pitha.	Ditto	Maintenance and other expenses.	1,000	Ditto	,,	7½ ,,	In two years.	865	Ditto.
85. Vala Bhaya Hathia and others of Kotda Pitha.	Ditto	Ditto	4,200	Ditto	,,	7½ ,,	In four years.	2,300	Ditto.
Ditto ditto	Ditto	Ditto	1,300	Ditto	,,	7½ ,,	In five years.		
86. Vala Champraj Ebhal of Babra.	Ditto	Ditto	4,000	Ditto	,,	7½ ,,	In ten years.	2,000	Ditto.
87. Vala Devdan Desa of Kotda Pitha.	Ditto	Ditto	3,000	Ditto	,,	7½ ,,	Do.	675	Ditto.
88. Vala Punja Jiva and others of Babra.	Ditto	Ditto	5,500	Ditto	,,	7½ ,,	Do.	5,500	Ditto.
Total Gohilwada Prant			30,43,706					16,20,991	

V.—Local Fund Loans.									
89. Bhadva Taluka	From the accumulated balances of certain Agency Local Funds and from private persons.	Famine and administrative purposes.	14,812	Ditto	1900-1 & 1901-2	5	1910-11	13,500	Ditto.
90. Bhoika Thana	Ditto	Ditto	7,549	Ditto	"	"	1905-6	7,509	Ditto.
91. Chotila Thana	Ditto	Ditto	5,241	Ditto	1901-2	5	1910-11	4,968	Ditto.
92. Chuda Taluka	Ditto	Ditto	76,715	Ditto	"	5	"	70,073	Ditto.
93. Dhrangdhra State	Ditto	Ditto	54,627	Ditto	"	5	"	34,309	Ditto.
94. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-1 & 1901-2	5	1911-12	1,57,172	Ditto.
95. Jethsur Mansur of Anandpur	Ditto	Ditto	4,577	Ditto	1901-2	5	1912-13	4,546	Ditto.
96. Kotda Sangni State	Ditto	Ditto	19,150	Ditto	"	5	1910-11	15,904	Ditto.
97. Kotila Unad Bhan and Suraj Bhim of Dedan.	From Manavadar State.	Ditto	4,500	Ditto	"	5	"	4,500	Ditto.
98. Malia State	From the accumulated balances of certain Agency Local Funds and from private persons.	Ditto	2,25,911	Ditto	1900-1 & 1901-2	5	1912-13	2,13,081	Ditto.
99. Mengni Taluka	Ditto	Ditto	30,499	Ditto	"	5	1906-7	25,394	Ditto.
100. Muli State	Ditto	Ditto	75,645	Ditto	1900-1	5	1912-13	32,849	Ditto.
101. Nag Hamir of Jetpur	Ditto	Ditto	17,040	Ditto	1900-1 & 1901-2	5	1906-7	13,300	Ditto.
102. Naja Kala of Bhilka	Ditto	Ditto	88,359	Ditto	"	5	1912-13	88,359	Ditto.
103. Navania Taluka	Ditto	Ditto	15,223	Ditto	1900-1	5	1906-7	11,001	Ditto.
104. Paliyad Thana	Ditto	Ditto	7,179	Ditto	1900-1 & 1901-2	5	1910-11	6,711	Ditto.
105. Rana Mamaiya of Chital	Ditto	Ditto	13,663	Ditto	"	5	1909-10	13,025	Ditto.
106. Rukhad Gurkha of Jetpur	Ditto	Ditto	54,039	Ditto	"	5	1910-11	49,300	Ditto.
107. Sayla State	Ditto	Ditto	15,138	Ditto	1901-2	5	1912-13	12,588	Ditto.
108. Vanod Taluka	Ditto	Ditto	36,124	Ditto	1900-1 & 1901-2	5	1915-16	33,400	Ditto.
109. Wadhwan Camp Poor-house	Ditto	Ditto	5,182	Ditto	1901-2	5	"	5,182	Ditto.
110. Wadhwan State	Ditto	Ditto	85,918	Ditto	"	5	1910-11	14,024	Ditto.
111. Wankner State	Ditto	Ditto	67,271	Ditto	"	5	1912-13	61,110	Ditto.
Total Local Fund Loans			10,11,700					8,91,805	
Total Kathiawar Agency			49,00,956					31,88,987	
Carried over			49,00,956					31,88,987	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			49,00,956					31,88,987	
BOMBAY—*contd.*									
Mahikantha Agency.									
I.—Loans from private persons.									
112. Ambliara Thakore	From private persons	Administrative purposes.	20,000	Government Resolution, P. D., No. 208, dated 11th January 1901.	1901	5 per cent.	1909	14,375	Principal and interest guaranteed.
113. Rupal Thakore	Ditto	Ditto	2,877	Government Resolution, P.D., No. 7274, dated 4th October 1900.	1900	5 „	1911	577	Ditto.
114. Sathamba Thakore	Ditto	Ditto	5,000	Government Resolution, P.D., No. 8249, dated 8th November 1900.	„	5 „	„	1,750	Ditto.
115. Varsoda Thakore	Ditto	Ditto	5,000	Government Resolution, P.D., No. 3353, dated 7th May 1901.	1901	5 „	„	1,500	Ditto.
Total Loans from private persons.			32,877					18,202	
II.—Loans from Local Funds.									
(i) Deoli shareholder.									
116. Umedji Bhathiji	From Mahikantha Institution Feed Fund.	Maintenance	734	G.I., Foreign Department, No. 4498-I. A., dated 29th September 1903.	1899-1900	5 „	1910	514	Ditto.
(ii) Kasalpura shareholder.									
117. Parbatsingh Adaji	Ditto	Ditto	782	Ditto	„	5 „	„	547	Ditto.
(iii) Katosan shareholders.									
118. Daduji Naruji	Ditto	Ditto	155	Ditto	„	5 „	„	92	Ditto.
119. Prathiraj Kuberji	Ditto	Ditto	102	Ditto	„	5 „	„	102	Ditto.
(iv) Maguna shareholders.									
120. Anopsing Bhimji	Ditto	Ditto	415	Ditto	„	5 „	„	317	Ditto.
121. Devising Madhuji	Ditto	Ditto	481	Ditto	„	5 „	„	340	Ditto.
122. Gulabsing Gobarsing	Ditto	Ditto	393	Ditto	„	5 „	„	216	Ditto.
123. Hamirsing Mosangji	Ditto	Ditto	372	Ditto	„	5 „	„	224	Ditto.
124. Hathiji Ranchhodji	Ditto	Ditto	437	Ditto	„	5 „	„	263	Ditto.
125. Jajatsing Rupasing	Ditto	Ditto	372	Ditto	„	5 „	„	232	Ditto.
126. Jethaji Huzurji	Ditto	Ditto	503	Ditto	„	5 „	„	302	Ditto.

127. Malamsing Dargaji	Ditto	Ditto	977	Ditto	"	5	"	"	500	Ditto.
128. Viraji Jethaji	Ditto	Ditto	350	Ditto	"	5	"	"	226	Ditto.
(v) Rampura shareholders.										
129. Badaji Viraji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
130. Gulabsing Punjaji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
131. Kanaji Himatji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
132. Udaji Naranji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
133. Other Rampura shareholders	Ditto	Ditto	342	Ditto	"	5	"	"	342	Ditto.
(vi) Santhal shareholders.										
134. Bhupatsing Ranaji	Ditto	Ditto	651	Ditto	"	5	"	"	351	Ditto.
135. Sartanbai	Ditto	Ditto	81	Ditto	"	5	"	"	81	Ditto.
				Ditto						
(vii) Sunthal shareholder.										
136. Talaji Sadaji	Ditto	Ditto	195	Ditto	"	5	"	"	147	Ditto.
(viii) Tejpura shareholders.										
137. Chandraji Pragji	Ditto	Ditto	88	Ditto	"	5	"	"	88	Ditto.
138. Gobarsing Pathaji	Ditto	Ditto	207	Ditto	"	5	"	"	207	Ditto.
139. Jasaji Indraji	Ditto	Ditto	207	Ditto	"	5	"	"	133	Ditto.
140. Tejaji Hematji	Ditto	Ditto	621	Ditto	"	5	"	"	371	Ditto.
(ix) Virsoda shareholders.										
141. Agarsing Nadhaji	Ditto	Ditto	216	Ditto	"	5	"	"	173	Ditto.
142. Gambhirsing Pratheraj	Ditto	Ditto	52	Ditto	"	5	"	"	52	Ditto.
143. Gawansing	Ditto	Ditto	70	Ditto	"	5	"	"	70	Ditto.
144. Jambai	Ditto	Ditto	13	Ditto	"	5	"	"	13	Ditto.
145. Kesarbai	Ditto	Ditto	90	Ditto	"	5	"	"	90	Ditto.
146. Santokbai	Ditto	Ditto	126	Ditto	"	5	"	"	126	Ditto.
(x) Other Local Fund Loans.										
147. Thana Cultivators	Ditto	Ditto	3,000	Ditto	"	5	"	"	2,895	Ditto.
148. Katosan Local Fund Cess	.....	Relief Works	6,000	Ditto	...		...	...	6,000	
149. Katosan Thana	.....	Ditto	6,000	Ditto	...		...	...	6,000	
Total Loans from Local Funds			24,680						21,662	
Total Mahikantha Agency			57,557						39,864	
Carried over			49,58,513						32,28,851	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			R					R	
Brought forward			49,58,513					32,28,851	
BOMBAY—*contd.*									
Rewa Kantha Agency.									
1.—Agency Fund Loans.									
150. Narukote State	From Rewa Kantha Agency Fund.	Famine and administrative purposes.	20,000	G. I, Foreign Department, No. 4498-I. A., dated 29th September 1903.	1900-1	5 per cent.	1907-8	10,000	Principal and interest guaranteed.
Sonkheda Mewas.									
151. Agar	Ditto	Ditto	6,100	Ditto	1900-1 & 1901-2	5 ,,	,,	3,600	Ditto.
152. Alwa	Ditto	Ditto	1,200	Ditto	1901-2	5 ,,	1904-5	300	Ditto.
153. Gad	Ditto	Ditto	14,250	Ditto	1900-1 & 1901-2	5 ,,	1910-11	9,900	Ditto.
154. Jiral Kamosli	Ditto	Ditto	2,300	Ditto	,,	5 ,,	1907-8	960	Ditto.
155. Palasni	Ditto	Ditto	625	Ditto	1901-2	5 ,,	1904-5	20	Ditto.
156. Regan	Ditto	Ditto	450	Ditto	1900-1 & 1901-2	5 ,,	1907-8	217	Ditto.
157. Sanor	Ditto	Ditto	4,900	Ditto	,,	5 ,,	1906-7	3,253	Ditto.
158. Sindhiapara	Ditto	Ditto	375	Ditto	1901-2	5 ,,	1904-5	13	Ditto.
159. Uchad	Ditto	Ditto	5,250	Ditto	1900-1 & 1901-2	5 ,,	1906-7	2,400	Ditto.
160. Vanmala	Ditto	Ditto	525	Ditto	1901-2	5 ,,	1905-6	460	Ditto.
161. Vasan Savda	Ditto	Ditto	550	Ditto	,,	5 ,,	1906-7	350	Ditto.
162. Vohora	Ditto	Ditto	750	Ditto	,,	5 ,,	1904-5	375	Ditto.
163. Wasan	Ditto	Ditto	690	Ditto	1900-1 & 1901-2	5 ,,	,,	330	Ditto.
Pandu Mewas.									
164. Gotardi	Ditto	Ditto	230	Ditto	1900-1	5 ,,	1905-6	196	Ditto.
165. Itwad	Ditto	Ditto	1,000	Ditto	,,	5 ,,	1907-8	755	Ditto.
166. Kasla Pagnia Mawada	Ditto	Ditto	100	Ditto	,,	5 ,,	,,	90	Ditto.
167. Moka Pagnia Mawada	Ditto	Ditto	250	Ditto	,,	5 ,,	1905-6	225	Ditto.
168. Nani Varnoli	Ditto	Ditto	167	Ditto	,,	5 ,,	1904-5	125	Ditto.
169. Poicha	Ditto	Ditto	500	Ditto	,,	5 ,,	1905-6	450	Ditto.
170. Vakhtapur	Ditto	Ditto	50	Ditto	,,	5 ,,	1906-7	38	Ditto.
171. Zumkha	Ditto	Ditto	200	Ditto	,,	5 ,,	1905-6	100	Ditto.
Total Agency Fund Loans.			60,462					34,217	

II.—Mewas Fund Loans.									
172. Amrapur	From Mewas Administrative Fund.	Ditto	200	Ditto	1901-2	5 „	1905-6	142	Ditto.
173. Anghad (Bhopatsingji)	Ditto	Ditto	300	Ditto	„	5 „	1904-5	86	Ditto
174. do. (Keshirsingji)	Ditto	Ditto	275	Ditto	„	5 „	„	152	Ditto.
175. do. (Mansingji)	Ditto	Ditto	275	Ditto	„	5 „	„	7	Ditto.
176. do. (Raghurathji)	Ditto	Ditto	300	Ditto	„	5 „	„	60	Ditto
177. do. (Samat singji)	Ditto	Ditto	275	Ditto	„	5 „	„	85	Ditto.
178. Chhaliar	Ditto	Ditto	3,500	Ditto	„	5 „	1907-8	2,250	Ditto.
179. Dhari	Ditto	Ditto	600	Ditto	„	5 „	1905-6	285	Ditto.
180. Gotardi	Ditto	Ditto	575	Ditto	„	5 „	1909-10	466	Ditto.
181. Itwad	Ditto	Ditto	625	Ditto	„	5 „	1904-5	132	Ditto.
182. Jessar	Ditto	Ditto	225	Ditto	„	5 „	1907-8	225	Ditto.
183. Kanoda	Ditto	Ditto	675	Ditto	„	5 „	1904-5	109	Ditto.
184. Kasla Pagnia Mawada	Ditto	Ditto	25	Ditto	„	5 „	1905-6	13	Ditto.
185. Mevli	Ditto	Ditto	675	Ditto	„	5 „	„	378	Ditto.
186. Moka Pagnia Mawada	Ditto	Ditto	75	Ditto	„	5 „	1904-5	37	Ditto.
187. Nahara	Ditto	Ditto	200	Ditto	„	5 „	1905-6	86	Ditto.
188. Poicha	Ditto	Ditto	550	Ditto	„	5 „	1904-5	132	Ditto.
189. Raika (Pagedran Laxmibai)	Ditto	Ditto	125	Ditto	„	5 „	„	40	Ditto.
190. Vakhtapur	Ditto	Ditto	175	Ditto	„	5 „	1905-6	62	Ditto.
191. Zumbha (Thakrani Gullabha)	Ditto	Ditto	50	Ditto	„	5 „	1904-5	50	Ditto.
192. Zumkha	Ditto	Ditto	100	Ditto	„	5 „	„	63	Ditto.
Total Mewas Fund Loans			9,800					4,860	
Total Rewa Kantha Agency			70,262					39,077	
Palanpur Agency.									
193. Talukdars of Kaprupar	From Vasarda Japti Fund.	Domestic and administrative purposes.	430	Ditto	1903-4	4 „	1905-6	430	Ditto.
194. Waghella Sardarsing of Tharra.	From Lunal Japti Fund.	Ditto	1,000	Ditto	1900-1	5 „	1906-7	1,000	Ditto.
Total Palanpur Agency			1,430					1,430	
Carried over			50,30,205					32,69,358	

No. I.—LOANS raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1903-1904—*continued*.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1904.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			50,30,205					32,69,358	
BOMBAY—*contd.*									
Sholapur Agency.									
195. Akalkot State	From private persons	Famine and administrative purposes.	1,50,000	Government Resolution, P. D., No. 8838, dated 12th February 1900.	1900-1	6 per cent.	1910-11	1,05,000	Principal and interest guaranteed.
Bijapur Agency.									
196. Jath State	From Jamkhindi State.	Ditto	1,00,000	Government, Resolution P. D. No. 6509, dated 30th August 1900.	1900	5 „		53,658	Ditto.
TOTAL NATIVE STATES			52,80,205					34,28,016	
LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
197. Bombay Port Trust	By issue of Securities as prescribed by Section 30 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879	1879-80 to 1885-86	4 „	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed.

Improvement Trust.								
City of Bombay Improvement Trust.								
198. Loan No. 1	In the open market .	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4 „	1st November 1959.	50,00,000	Principal and Interest guaranteed.
199. Loan No. 2	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4 „	6th September 1961.	30,00,000	Ditto.
200. Loan No. 3 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4 „	15th July 1962.	30,00,000	Ditto.
201. Loan No. 4 . . .	Ditto . .	Ditto . .	60,00,000	G. R., G. D., No. 3377, dated 29th June 1903.	1903	4 „	20th August 1963.	60,00,000	Ditto.
Total Improvement Trust .			1,70,00,000					1,70,00,000	
TOTAL LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.			2,45,42,800					2,45,42,800	
TOTAL BOMBAY .			2,98,23,005					2,79,70,816	
Do. converted into £ at R15=£1.			£1,988,200					£1,864,721	

SUMMARY.

	R	R
TOTAL INDIA, GENERAL .	43,22,000	38,05,507
„ BENGAL . . .	24,000	20,000
„ BOMBAY . . .	2,98,23,005	2,79,70,816
GRAND TOTAL . . .	3,41,69,005	3,17,96,323
Do. converted into £ at R15=£1.	£2,277,934	£2,119,755

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on State and other Railways.

No. II (a).—Capital raised for Railways, the property of Companies, in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1904.
			£	£			£
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.	Share Capital in sterling	5 per cent.	7,550,300	7,550,300	From 1855 to 1871	.....	7,550,300
	Debentures in sterling	3½ „	120,000	120,000	1st February 1901	1st February 1905	120,000
	Ditto	3 „	351,000	348,680	1st December 1898	1st December 1905	351,000
	Ditto	3 „	185,000	185,000	16th January 1899	16th January 1906	185,000
	Ditto	3½ „	500,000	500,000	29th June 1900	30th June 1907	500,000
	Ditto	3⅗ „	300,000	300,000	31st October 1901	7th November 1908	300,000
	Ditto	3½ „	300,000	300,035	1st January 1902	1st January 1909	300,000
	Ditto	3 „	100,700	300,983	7th July 1898	8th July 1905	100,700
	Ditto	3½ „	198,800		8th July 1901	8th July 1908	198,800
	Ditto	3¼ „	55,000	54,725	5th May 1903	5th May 1910	55,000
	Ditto	3½ „	149,400	149,400	15th June 1903	15th June 1906	149,400
	Ditto	3⅗ „	100,500	100,500	8th July 1903	8th January 1907	100,500
	Ditto	3½ „	320,000	320,000	10th July 1903	10th January 1907	320,000
	Ditto	3½ „	180,000	180,000	10th July 1903	10th July 1906	180,000
	Ditto	3¾ „	67,000	67,000	31st March 1904	31st March 1908	67,000
	TOTAL B., B. C. I.		10,477,700	(a)10,476,623			10,477,700
MADRAS RAILWAY	Share Capital in sterling	4½ „	500,000	500,000	From 1852 to 1875	.....	500,000
	Ditto	4¾ „	999,960	999,960			999,960
	Ditto	5 „	8,757,670	8,757,670			8,757,670
	Debentures in sterling	2½ „	103,100	102,085	30th June 1897	30th June 1904	103,100
	Ditto	3½ „	300,000	300,000	1st July 1901	30th June 1904	300,000
	Ditto	3 „	100,000	99,000	31st December 1897	31st December 1905	100,000
	Ditto	3 „	111,500	111,500	30th June 1899	30th June 1906	111,500
	Ditto	3½ „	140,000	140,000	30th June 1900	30th June 1906	140,000
	Ditto	3½ „	100,000	100,000	31st March 1900	30th April 1907	100,000
	Ditto	3½ „	200,000	200,000	31st October 1900	31st October 1907	200,000
	Ditto	3½ „	81,400	81,400	31st December 1900	31st December 1907	81,400
	Ditto	3¼ „	53,300	53,033	31st December 1902	31st December 1907	53,300
	Ditto	3¼ „	174,400	174,400	30th June 1902	30th June 1909	174,400
	Ditto	3¾ „	145,000	145,000	1st January 1904	1st January 1907	145,000
	Ditto	3¾ „	54,200	54,200	1st January 1904	1st July 1907	54,200
	TOTAL MADRAS		11,820,530	(a)11,818,248			11,820,530
	TOTAL IN STERLING		22,298,230	22,294,871			22,298,230

HARDWAR-DEHRA	Capital expenditure in rupees	3 per cent.	(b)28,52,968	28,52,968			28,52,968
BRAHMAPUTRA-SULTANPUR	Ditto ditto	3 „	(b)29,48,566	29,48,566			29,48,566
	TOTAL IN RUPEES		58,01,534	58,01,534			58,01,534
	Do. converted at R15 = £1		386,769	386,769			386,769
	GRAND TOTAL IN STERLING		£ 22,684,999	£ 22,681,640			£ 22,684,999

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £28,568 and £8,274, respectively, on account of premium or discount received or paid in raising Debentures since discharged or renewed.
(b) R2,17,857 and R1,83,292 spent by Companies direct on the Hardwar-Dehra and Brahmaputra-Sultanpur Railways, respectively, are not shown in account No. 81 of the Finance and Revenue Accounts.

No. II.—CAPITAL raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

II (b).—Capital raised for Railways treated as property of the State in respect of which guarantee for interest and repayment of Capital has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1904.
			£	£			£
ASSAM BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	2½ „	300,000	297,750	1897	13th April 1905	300,000
	Ditto	3¼ „	495,900	495,900	1902	4th July 1909	495,900
	Ditto	3½ „	560,000	560,000	1900	4th July 1907	560,000
	TOTAL ASSAM BENGAL		2,855,900	(a)2,853,650			2,855,900
BENGAL CENTRAL	Share Capital in sterling	3½ „	500,000	500,000	Between 1881-82 and 1882-83.	.....	500,000
BENGAL NAGPUR	Share Capital in sterling	4 „	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debentures in sterling	2½ „	400,000	397,500	1897	21st April 1904	400,000
	Ditto	3 „	400,000	400,967	1898	18th August 1905	400,000
	Ditto	3 „	400,000	401,005	1899	15th June 1906	400,000
	Ditto	3¼ „	750,000	750,000	1902	1st June 1909	750,000
	Ditto	3¼ „	448,900	1,229,153	1903	18th February 1907	1,234,400
	Ditto	3¼ „	785,500			18th February 1910	
	Ditto	3½ „	265,600	265,600	1902	18th February 1909	265,600
	Ditto	3½ „	155,000	155,000	1901	3rd January 1908	155,000
	Ditto	3½ „	400,000	400,000	1901	4th May 1908	400,000
	Ditto	3½ „	109,300	510,922	1903	10th July 1906	109,300
	Ditto	3½ „	390,700			10th January 1907	390,700
	TOTAL BENGAL NAGPUR		7,505,000	(a)7,510,147			7,505,000
	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-1	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	TOTAL BURMA		3,250,000	3,199,819			3,250,000

INDIAN MIDLAND . . .	Share Capital in sterling (£3,000,000 less £750,000 exchanged for £825,000 Great Indian Peninsula Railway 3 per cent. new Stock)	4	„	2,250,000	2,250,000	Between 1885-86 and 1888-89.	.....	2,250,000
	Debentures in sterling	3½	„	582,900	586,135	1903 . . .	30th June 1906 . .	582,900
	Ditto	3	„	150,000	150,848	1898 . . .	30th June 1905 . .	150,000
	Ditto	3¼	„	250,000	249,461	1902 . . .	31st December 1907 .	250,000
	Ditto	3¼	„	171,200	170,379	1902 . . .	31st December 1907 .	171,200
	Ditto	3½	„	500,000	500,000	1901 . . .	3rd October 1908 . .	500,000
	Ditto	3¾	„	610,000	987,500	1903 . . .	30th June 1907 . .	610,600
	Ditto	3¾	„	390,000			31st December 1906 .	390,000
	Ditto	3¾	„	1,000,000	1,001,694	1901 . . .	30th June 1904 . .	1,000,000
	TOTAL INDIAN MIDLAND .			5,904,100	5,896,017			5,904,100
LUCKNOW BAREILLY . . .	Debentures in sterling	3¾	„	147,000	160,837	1901 . . .	1st July 1904 . .	147,000
SOUTHERN MAHARATTA (EXCLUDING MYSORE).	Share Capital in sterling . . .	3½	„	3,500,000	3,530,957	Between 1882-83 and 1887-88.	.. ...	3,500,000
	Debentures in sterling	2½	„	100,000	99,250	1897 . . .	1st April 1904 . .	100,000
	Ditto	3	„	88,100	88,100	1898 . . .	1st October 1905 . .	88,100
	Ditto	3	„	600,000	600,000	1899 . . .	1st April 1906 .	600,000
	Ditto	3¼	„	100,000	100,000	1902 . . .	31st May 1909 . .	100,000
	Ditto	3½	„	255,000	255,000	1901 . . .	1st October 1908 . .	255,000
	Ditto	3½	„	50,000	50,000	1900 . . .	1st October 1907 . .	50,000
	TOTAL SOUTHERN MAHRATTA .			4,693,100	4,723,307			4,693,100
GREAT INDIAN PENINSULA . .	Share Capital in sterling	3	„	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Share Capital in sterling	3	„	1,000,000	1,000,000			1,000,000
	GRAND TOTAL . £			28,430,100	28,418,777			28,430,100

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £15,385 and £3,781 respectively on account of premium or discount received or paid in raising Debentures since discharged or renewed.

N.B.—Share Capital is redeemable on the transfer of the Line to Government under its contract with the Railway.

No. II—CAPITAL raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

No. II (c).—Debentures raised through Companies for outlay on purchased Railways.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1904.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	3rd May 1929	5,000,000
	Debentures in sterling	2½ „	300,000	307,125	1896	19th June 1904	300,000
	Ditto	2½ „	500,000	495,426	1897	5th March 1905	500,000
	Ditto	2½ „	300	296	1898	11th February 1906	300
	TOTAL EAST INDIAN		5,800,300	(a)5,638,739			5,800,300
SOUTH INDIAN	Debentures in sterling	3½ „	(b)250,000	250,000	1901	3rd January 1908	250,000
	Ditto	3½ „	(b)250,000	250,000	1901	3rd July 1908	250,000
	Ditto	3½ „	(b)500,000	501,250	1902	3rd January 1909	500,000
	TOTAL SOUTH INDIAN		1,000,000	1,001,250			1,000,000
	GRAND TOTAL £		6,800,300	6,639,989			6,800,300

(a) Differs from the corresponding total in Account No. 76 A. of the Finance and Revenue Accounts by £8,249 on account of discount paid in raising Debentures since discharged.
(b) Includes £29,517, £49,149 and £327,100 respectively, on account of the Tinnevelly-Quilon Railway, Native State Section, the interest on which is under-written by the Travancore Darbar.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1904-1905.

LIBRARY
OF THE
BOMBAY
BRANCH
OF THE
ROYAL ASIATIC SOCIETY

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1906.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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FINANCE AND REVENUE ACCOUNTS, 1904-1905.

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No. 1 A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE charged for the Year ended

REVENUE.		For details, *vide* page No.	AMOUNTS.
	£		£
Principal Heads of Revenue—			
Land Revenue	18,953,997		
Opium	6,021,499		
Salt	5,354,768		
Stamps	3,738,362		
Excise	5,353,424		
Customs	4,361,771		
Other Heads	6,668,814		
Total Principal Heads		35	50,452,635
Interest		59	849,579
Post Office		67	1,575,980
Telegraph		67	897,923
Mint		67	206,410
Receipts by Civil Departments		83	1,547,333
Miscellaneous		105	690,126
Railways		133	24,022,465
Irrigation		147	3,071,036
Other Public Works		171	538,553
Receipts by Military Department		201	960,931
TOTAL REVENUE	£		84,812,971

against REVENUE of the GOVERNMENT of INDIA, in *India* and in *England*, 31st March 1905.

EXPENDITURE.		For details, *vide* page No.	AMOUNTS.
			£
Direct Demands on the Revenues		35	8,569,136
Interest		59	1,646,945
Post Office		67	1,519,813
Telegraph		67	902,268
Mint		67	117,877
Salaries and Expenses of Civil Departments		83	12,399,763
Miscellaneous Civil Charges		105	4,264,790
Famine Relief and Insurance		125	1,000,000
Railway Revenue Account		133	21,917,027
Irrigation		147	2,786,353
Other Public Works		171	5,766,144
Army Services		201	20,175,694
Special Defence Works (1902)		217	128,295
Total Expenditure, Imperial and Provincial			81,194,105
	£		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments not spent by them in the year	608,724		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*445,924*	219	162,800
TOTAL EXPENDITURE CHARGED AGAINST REVENUE			81,356,905
SURPLUS			3,456,066
TOTAL	£		84,812,971

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS for the Year ended

RECEIPTS.		For details, *vide* page No.	AMOUNTS.
			£
Surplus			3,456,066
Railway and Irrigation Capital not charged to Revenue—			
Capital raised through Companies towards Outlay on State Railways (Net)		225	963,636
Capital raised and deposited by Railway Companies (Net)		225	1,448,684
Total Capital Account Receipts			2,412,320
Debt, Deposits, and Advances:			
Permanent Debt (Net incurred)		255	3,413,480
Unfunded Debt (Net)		255	879,611
Deposits and Advances (Net)		255	1,087,936
Loans and Advances by Imperial Government (Net Repayments)		255	112,637
Loans and Advances by Provincial Governments (Net Repayments)		255	108,716
Capital Account of Local Boards		255	1,468
Secretary of State's Bills drawn		255	23,725,162
TOTAL RECEIPTS			35,197,396
	£		
Opening Balance on April 1st, 1904—India	11,869,552		
England	7,294,782	255	19,164,334
GRAND TOTAL	£		54,361,730

of the Government of India, in *India* and in *England*, 31st March 1905.

DISBURSEMENTS.	For details *vide* page No.	AMOUNTS.
		£
Railway and Irrigation Capital not charged to Revenue—		
Outlay on Irrigation Works	225	361,172
Outlay on State Railways	225	5,897,023
Outlay of Railway Companies (Net)	225	1,337,691
Total Capital Account Disbursements		7,595,886
Debt, Deposits, and Advances—		
Temporary Debt discharged (Net)	255	1,833,333
Remittances (Net)	255	470,527
Secretary of State's Bills paid	255	23,449,633
TOTAL DISBURSEMENTS		33,349,379
	£	
Closing Balance on March 31st, 1905—India	10,749,770	
England	10,262,581	
	255	21,012,351
GRAND TOTAL £		54,361,730

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

HEADS OF REVENUE.	Number of Account.	Page.	India, General. (a)	Central Provinces.	Berar.	Burma.	Assam.	Number of items.
			₹	₹	₹	₹	₹	
Principal Heads of Revenue:								
Land Revenue	17A	40	15,31,372	87,29,557	83,06,277	3,70,75,481	63,37,256	1
Opium	18A	44	47	2,88,409	...	6,49,480	4,65,419	2
Salt	19A	45	1,69,35,310	...	...	16,38,131	...	3
Stamps	20	47	3,55,136	15,45,619	8,90,042	33,14,220	9,98,662	4
Excise	21	48	12,46,491	31,75,849	24,46,388	72,81,670	30,54,075	5
Provincial Rates	22	49	1,25,106	12,58,817	7,37,146	17,72,003	6,92,564	6
Customs	23A	50	16,124	1,43,492	17,876	1,46,57,838	...	7
Assessed Taxes	24	53	16,26,667	3,21,954	2,66,473	14,03,015	2,54,726	8
Forest	25	54	8,61,060	13,52,819	6,60,640	89,59,756	8,15,677	9
Registration	26	56	16,798	96,852	1,03,249	1,25,161	71,845	10
Tributes from Native States	27	57	19,21,597	2,44,550	...	5,22,292	50,325	11
TOTAL			2,46,35,708	1,71,57,918	1,34,28,091	7,74,59,047	1,27,40,549	12
Interest	28	61	52,61,537	80,486	21,116	49,062	3,661	13
Post Office	31	68	2,35,81,442	15,100	...	29	...	14
Telegraph	32	69	1,34,06,813	...	...	...	...	15
Mint	33	80	12,71,015	...	...	...	...	16
Receipts by Civil Departments:								
Law and Justice	35A	87	4,71,067	2,82,400	71,871	9,15,884	1,55,373	17
Police	36A	90	78,744	2,11,765	93,559	4,50,615	1,73,521	18
Marine	37A	92	29,71,195	...	...	5,26,587	812	19
Education	38A	97	28,881	51,557	72,964	75,543	74,884	20
Medical	40A	99	11,377	22,787	1,380	58,679	7,567	21
Scientific and other Minor Departments	42A	102	1,68,058	46,463	7,132	3,376	79,371	22
TOTAL			37,29,322	6,14,972	2,46,906	20,30,684	4,91,528	23
Miscellaneous:								
Receipts in aid of Superannuation, etc.	45A	115	4,09,613	61,926	25,159	1,13,136	25,448	24
Stationery and Printing	46A	117	2,48,565	25,860	3,409	49,372	4,739	25
Exchange	47	121	14,10,977	...	...	...	...	26
Miscellaneous	48A	122	5,19,455	1,40,130	1,55,345	8,88,781	38,669	27
TOTAL			25,88,610	2,27,916	1,83,913	10,51,289	68,856	28
Railways:								
State Railways (Gross Receipts)	54	136	34,28,78,650	...	...	...	75,720	29
Guaranteed Companies (Net Traffic Receipts)	54	137	1,61,22,208	...	...	...	...	30
Subsidized Companies (Government share of surplus profits and Repayment of Advances of Interest)	59	144	6,840	...	...	...	...	31
TOTAL			35,95 7,698	...	...	...	75,720	32
Irrigation:								
Major Works:								
Direct Receipts	61	148	...	11	...	70,695	...	33
Portion of Land Revenue due to Irrigation	63	152	...	...	...	19,216	...	34
Minor Works and Navigation	64A	160	83,403	1,696	...	1,34,085	...	35
TOTAL			83,403	1,707	...	2,23,996	...	36
Other Public Works:								
Military Works	66	172	5,69,256	...	...	87,466	5,528	37
Civil Works	66	172	89,410	1,52,970	34,495	5,12,015	2,16,700	38
TOTAL			6,58,666	1,52,970	34,495	5,99,481	2,22,228	39
Receipts by Military Department:								
Army:								
Effective	69	202	55,42,381	...	...	...	...	40
Non-Effective	69	202	7,27,197	...	...	...	...	41
Re-organisation	69	202	65	...	...	...	...	42
TOTAL			62,69,643	...	...	...	...	43
Total Revenue			44,10,53,857	1,82,51,069	1,39,14,521	8,14,13,588	1,36,02,542	44

(a) Throughout the Accounts, this heading includes the Receipts and Charges connected with the Army Services—Bengal and Punjab the Survey and other Departments under the direct administration of the Governor-General in Council, the Revenue and Charges of the Districts

in the several PROVINCES of *British India*, and in *England*, for the Year ended 31st March 1905.

	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay including Sindh.	TOTAL, INDIA.	Total India converted into £ at R15 = £1.	England.	GRAND TOTAL.
	R	R	R	R	R	R	R	£	£	£
1	4,11,45,565	6,31,54,365	2,41,82,016	19,29,198	5,03,41,170	4,15,77,697	28,43,09,954	18,953,997	...	18,953,997
2	7,70,13,716	5,62,219	62,688	7,225	...	1,12,73,288	9,03,22,491	6,021,499	...	6,021,499
3	2,23,61,605	...	...	...	1,95,38,005	1,98,48,469	8,03,21,520	5,354,768	...	5,354,768
4	2,08,60,708	84,46,788	40,36,355	3,73,662	88,43,981	64,10,263	5,60,75,436	3,738,362	...	3,738,362
5	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,55,824	1,39,66,682	8,03,01,368	5,353,424	...	5,353,424
6	1,06,09,544	1,05,61,493	47,35,376	3,71,359	86,19,314	28,84,497	4,23,67,219	2,824,481	...	2,824,481
7	1,97,71,503	80,586	2,607	...	53,01,169	2,54,35,367	6,54,26,562	4,361,771	...	4,361,771
8	50,94,321	20,90,294	12,63,607	1,09,970	27,13,006	39,02,999	1,90,47,032	1,269,802	...	1,269,802
9	11,67,472	23,97,318	18,74,443	90,991	28,29,216	30,20,558	2,40,29,950	1,601,997	...	1,601,997
10	16,89,610	4,54,425	2,31,704	26,182	16,08,117	5,96,402	50,80,345	338,690	...	338,690
11	...	...	4,10,109	...	45,07,902	18,50,879	95,07,654	633,844	...	633,844
12	21,65,04,328	9,79,72,610	3,99,61,860	31,04,615	12,30,57,704	13,07,67,101	75,67,89,531	50,452,635	...	50,452,635
13	17,20,285	3,69,724	3,23,902	9,440	5,39,169	19,58,232	1,03,36,614	689,108	160,471	849,579
14	12,374	...	10,220	20,541	...	...	2,36,39,706	1,575,980	...	1,575,980
15	...	...	...	...	...	...	1,34,06,813	893,788	4,135	897,923
16	...	...	...	...	...	18,24,439	30,95,454	206,364	46	206,410
17										
18	21,84,776	8,20,974	5,15,399	1,02,647	13,46,758	6,28,307	74,95,456	499,697	...	499,697
19	12,32,153	5,74,544	7,43,542	91,741	5,06,300	7,69,409	49,25,893	328,393	...	328,393
20	15,20,363	...	...	...	...	81,034	50,99,991	339,999	4,000	343,999
21	8,03,454	5,38,886	2,00,585	4,472	5,26,406	5,38,085	29,15,717	194,381	...	194,381
22	3,09,014	2,86,963	85,577	6,228	2,06,660	2,30,446	12,26,678	81,779	1,105	82,884
23	3,00,790	1,28,462	1,47,456	3,208	5,26,514	49,599	14,60,429	97,362	617	97,979
	63,50,550	23,49,829	16,92,559	2,08,296	31,12,638	22,96,880	2,31,24,164	1,541,611	5,722	1,547,333
24	2,56,289	1,90,574	1,52,282	9,227	1,77,784	3,47,441	17,68,879	117,925	73,048	190,973
25	2,08,907	2,04,939	1,21,927	9,050	1,12,051	87,857	10,76,676	71,778	...	71,778
26	...	...	...	...	...	...	14,10,977	94,065	...	94,065
27	11,10,646	3,73,156	4,38,918	1,04,347	9,75,171	2,16,267	49,60,885	330,726	2,584	333,310
28	15,75,842	7,68,669	7,13,127	1,22,624	12,65,006	6,51,565	92,17,417	614,494	75,632	690,126
29	...	...	...	...	5,47,235	...	34,35,01,605	22,900,107	230	22,900,337
30	...	...	...	...	...	...	1,61,22,208	1,074,814	...	1,074,814
31	...	...	...	...	...	...	5,66,840	37,789	9,525	47,314
32	...	...	...	...	5,47,235	...	36,01,90,653	24,012,710	9,755	24,022,465
33	20,46,167	85,94,276	1,74,24,676	4,82,779	3,59,086	9,37,281	2,99,14,971	1,994,331	...	1,994,331
34	...	14,64,062	22,09,574	51,248	79,06,481	17,48,162	1,33,98,743	893,250	...	893,250
35	8,63,934	2,55,096	8,31,082	1,37,817	1,68,093	2,76,613	27,51,819	183,455	...	183,455
36	29,10,101	1,03,13,434	2,04,65,332	6,71,844	84,33,660	29,62,056	4,60,65,533	3,071,036	...	3,071,036
37	2,062	654	2,372	...	4,224	10,369	6,81,931	45,462	...	45,462
38	13,18,891	9,41,099	8,31,780	1,36,455	15,67,981	12,01,141	70,02,937	466,862	26,229	493,091
39	13,20,953	9,41,753	8,34,152	1,36,455	15,72,205	12,11,510	76,84,868	512,324	26,229	538,553
40	...	...	...	...	10,20,151	11,93,326	77,55,858	517,057	327,327	844,384
41	...	...	...	...	3,07,457	3,11,664	13,46,318	89,755	26,786	116,541
42	...	...	...	...	1	29	95	6	...	6
43	...	...	...	...	13,27,609	15,05,019	91,02,271	606,818	354,113	960,931
44	23,03,94,433	11,27,16,019	6,40,01,152	42,73,815	13,98,55,226	14,31,76,802	1,26,26,53,024	84,176,868	636,103	84,812,971

Commands, the Northern India Salt Department, the Post Office, the Telegraph, the Calcutta Mint, the transactions relating to Imperial Railways, of Coorg, Ajmer, etc., and expenses of the British Representatives at the principal Native Courts in India.

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			₹	₹	₹	₹	₹	
Direct Demands on the Revenues :								
Refunds and Drawbacks	15	37	57,337	65,704	25,038	4,77,836	34,906	1
Assignments and Compensations	16	38	33,18,765	51,133	25,12,533	423	35,974	2
Charges in respect of collection, *viz.* :—								
Land Revenue	17B	43	5,71,038	20,21,104	14,83,216	57,56,058	11,52,516	3
Opium (including cost of Production)	18C	45	11,181	...	...	...	...	4
Salt (including cost of Production)	19C	46	10,36,056	...	...	23,736	...	5
Stamps	20	47	—7,62,637	72,786	52,169	1,26,826	41,149	6
Excise	21	48	30,948	54,052	22,403	10,24,268	37,739	7
Provincial Rates	22	49	...	...	...	59,983	3,183	8
Customs	23B	52	...	...	...	3,94,798	...	9
Assessed Taxes	24	53	1,452	...	6,124	34,954	1,072	10
Forest	25	55	6,39,275	10,66,197	2,54,418	34,46,924	5,03,656	11
Registration	26	56	6,198	51,437	46,903	58,307	39,584	12
TOTAL			49,09,613	33,82,413	44,02,804	1,14,04,113	18,49,779	13
Interest :								
Interest on Debt			4,12,08,849	60,089	...	25,000	2,386	14
Deduct—Amounts chargeable to Railways (*a*)			5,52,79,467	...	...	...	...	
„ Amounts chargeable to Irrigation			1,52,28,363	...	...	...	...	
Remainder chargeable on Ordinary Debt	29	63	—2,92,98,981	60,089	...	25,000	2,386	15
Interest on other Obligations	30	64	53,02,014	3,958	...	4,387	403	16
			—2,39,96,967	64,047	...	29,387	2,789	17
Post Office	31	68	1,91,97,677	75,971	20,969	3,11,377	44,018	18
Telegraph	32	70	1,06,42,134	...	...	...	...	19
Mint	33	80	8,42,830	...	...	...	...	20
Salaries and Expenses of Civil Departments :								
General Administration	34	84	55,57,434	8,09,469	99,760	14,56,854	3,69,482	21
Law and Justice	35B	88	21,48,148	16,69,645	3,96,166	42,26,938	9,33,657	22
Police	36B	91	8,37,200	16,68,460	8,33,747	1,01,18,578	15,59,263	23
Marine (including River Navigation)	37B	95	44,54,207	...	...	10,56,320	1,22,875	24
Education	38B	97	3,06,477	9,98,303	3,83,013	13,58,656	7,02,266	25
Ecclesiastical	39	98	1,91,140	70,990	9,703	1,14,767	17,281	26
Medical	40B	99	4,69,845	5,56,125	1,56,905	11,39,807	4,54,194	27
Political	41	101	69,37,915	46,075	...	4,35,156	83,827	28
Scientific and other Minor Departments	42B	103	39,48,312	2,15,321	35,061	2,66,701	1,07,387	29
TOTAL			2,48,50,678	60,34,388	19,14,355	2,01,73,777	43,50,232	30
Miscellaneous Civil Charges :								
Territorial and Political Pensions	43	106	1,59,724	2,09,942	5,694	1,25,580	5,394	31
Civil Furlough and Absentee Allowances	44	114	95	...	...	...	...	32
Superannuation Allowances and Pensions	45B	116	7,83,240	4,35,490	1,65,274	5,22,690	1,41,566	33
Stationery and Printing	46B	117	—3,70,863	3,25,505	35,676	6,46,636	1,26,061	34
Miscellaneous	48B	123	3,58,247	3,18,467	67,523	6,49,214	1,43,420	35
TOTAL			9,30,443	12,89,404	2,74,167	19,44,120	4,16,441	36
Famine Relief and Insurance :								
Famine Relief	49	126	...	136	...	228	117	37
Construction of Protective Railways	50	127	14,56,817	...	...	...	...	38
Construction of Protective Irrigation Works	50A	128	81,614	8,91,999	...	...	...	39
Reduction or Avoidance of Debt	51	130	1,00,06,451	...	...	...	...	40
TOTAL			1,15,44,882	8,92,135	...	228	117	41
Carried forward			4,89,21,290	1,17,38,358	66,12,295	3,38,63,002	66,63,376	42

	India.	India converted into £ at ₹15=£1.	England.	Total.
(*a*) Included under the following heads :—	₹	£	£	£
State Railways Interest on Debt	5,20,02,868	3,466,858	1,141,439	4,608,297
Interest chargeable against Companies on Advances	32,76,599	218,440	237,307	455,747
	5,52,79,467	3,685,298	1,378,746	5,064,044

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1905.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at ₹15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	8,44,923	1,57,973	1,09,329	17,518	3,54,028	12,22,767	33,67,359	224,490	...	224,490
2	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280	1,178,019	...	1,178,019
3	52,62,009	82,36,416	44,07,923	8,20,423	1,09,24,972	74,06,612	4,80,42,287	3,202,819	875	3,203,694
4	2,94,31,976	...	...	...	...	28,477	2,94,71,634	1,964,775	2,310	1,967,085
5	3,09,843	...	...	...	20,02,112	17,91,012	51,62,759	344,184	918	345,102
6	6,92,057	2,34,806	1,71,032	19,826	3,52,646	2,34,258	12,34,918	82,328	38,763	121,091
7	8,18,668	92,742	63,849	7,174	9,99,842	4,70,418	36,22,103	241,473	841	242,314
8	4,29,575	442	...	...	...	56,430	5,49,613	36,641	...	36,641
9	10,03,449	...	...	...	2,74,483	10,10,735	20,83,465	178,898	348	179,246
10	1,55,746	314	13,463	922	28,852	78,354	3,21,253	21,417	...	21,417
11	6,88,589	13,91,583	10,12,354	74,958	19,86,098	19,03,804	1,29,67,856	864,524	4,614	869,138
12	9,70,708	2,29,674	94,021	8,985	9,22,987	2,84,682	27,13,486	180,899	...	180,899
13	4,08,64,592	1,06,66,506	61,22,497	9,71,750	1,90,00,652	2,42,32,294	12,78,07,013	8,520,467	48,669	8,569,136
14	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	4,28,54,060	2,856,937	1,423,911	7,280,848
	...	...	...	...	...	...	*5,52,79,467*	*3,685,298*	*1,378,746*	*5,064,044*
	...	...	...	...	...	...	*1,52,28,363*	*1,015,224*	...	*1,015,224*
15	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	*—2,76,53,770*	*—1,843,585*	3,045,165	1,201,580
16	1,04,059	7,61,735	2,22,818	...	24,091	2,57,009	66,80,474	445,365	...	445,365
17	3,00,545	10,97,464	4,47,185	...	2,06,729	8,75,525	*— 2,09,73,296*	*—1,398,220*	3,045,165	1,646,945
18	3,60,357	1,89,167	1,56,695	42,697	...	1,02,755	2,05,01,683	1,366,779	153,034	1,519,813
19	...	...	...	...	..	...	1,06,42,134	709,476	192,792	902,268
20	...	...	...	...	..	7,09,937	15,52,767	103,518	14,359	117,877
21	25,35,332	18,25,107	13,74,333	2,71,587	16,79,142	20,69,497	1,80,47,997	1,203,200	272,236	1,475,436
22	1,24,37,668	69,85,610	43,79,593	5,89,472	62,03,732	56,93,876	4,56,64,505	3,044,300	499	3,044,799
23	72,88,430	85,74,507	37,83,595	10,41,495	51,37,008	65 30,614	4,73,72,897	3,158,193	622	3,158,815
24	18,54,516	...	...	...	14,343	44,741	75,47,002	503,134	292,519	795,653
25	54,59,203	31,49,069	19,50,482	1,01,832	35 84,061	41,25,314	2,21,18,676	1,474,578	5,064	1,479,642
26	2,13,087	2,40,724	2,41,164	38,328	3,27,576	3,38,967	18,09,727	120,649	390	121,039
27	27,43,026	16,26,755	14,67,037	1,07,203	37,91,708	23,46,906	1,48 59,661	990,644	6,196	996,840
28	80,231	1,18,732	7,00,372	24,05,256	1,02.408	8,83,709	1,17,93,681	786,245	4,094	790,339
29	7,82,965	5,01,682	4,39,975	20,655	7,88,809	4.27,763	75,34,631	502,309	34,891	537,200
30	3,33,94,458	2,30,28,186	1,43.36,551	45,75,918	2,16,28,787	2,24,61,447	17,67,48.777	11,783,252	616,511	12,399,763
31	9,93,965	8,06,808	1,82,472	64 601	4,45,651	5.65.804	35,65,635	237,709	10,672	248,381
32	211	184	...	...	288	...	778	52	218,092	218,744
33	27,93,354	25.38,224	14 23,162	1,12,098	20.31,346	24,16,963	1,33,63,407	890,894	2,019,439	2,910,333
34	17,48,433	7,77,930	5,07,661	57 440	15.74,081	16,53,559	70 82,119	472,141	102,802	574,943
35	4,56,803	1,71,605	3,16,610	29,429	6,91,351	4.93.380	36,96,049	246,403	65,986	312,389
36	59,92,766	42,94,751	24,29,905	2,63,568	47,42,717	51,29,706	2,77,07,988	1,847,199	2,417,591	4,264,790
37	3,007	...	*—2,970*	...	...	30.647	31,165	2,078	...	2,078
38	...	...	...	...	...	...	14,56,817	97,121	18,691	115,812
39	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	32.25,200	215,013	...	215,013
40	...	...	...	...	...	...	1,00,06,451	667,097	...	667,097
41	4,41,690	8,62,964	*—2,970*	1,397	5,91,647	3,87 543	1,47,19,633	981,309	18,691	1,000,000
42	8,13,54,408	4,01,39,038	2,34,89,863	58,55,330	4,61,70.532	5 38 99,207	35,87,06,699	23,913,780	6,506,812	30,420,592

No. 3.—ACCOUNT of the Expenditure chargeable on the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Number of Item.
			₹	₹	₹	₹	₹	
Brought forward from page 8			4,89,21,290	1,17,38,358	66,12,295	3,38,63,002	66,63,376	1
Railway Revenue Account:								
State Railwys:								
Working Expenses	54A	138	16,90,58,527	...	...	...	81,672	2
Interest on Debt	29	63	5,20,02,868	...	...	...	...	3
Annuities in purchase of Railways	54A	138	...	...	...	...	...	4
Interest chargeable against Companies on advances	55	142	32,15,083	...	...	...	...	5
Interest on Capital deposited by Companies	56	142	3,81,736	...	...	...	...	6
Guaranteed Companies:								
Surplus Profits, Land and Supervision	57	143	18,01,760	...	...	...	...	7
Interest	54A	138	2,77,131	...	...	...	...	8
Subsidized Companies: Land, etc.	59A	144	7,49,583	...	...	...	...	9
Miscellaneous Railway Expenditure	60	145	6,38,164	...	...	77,502	...	10
TOTAL			22,81,24,852	...	...	77,502	81,672	11
Irrigation:								
Major Works:								
Working Expenses	62	149	...	...	...	75,301	...	12
Interest on Debt	29	63	94,49,130	...	...	...	...	13
Minor Works and Navigation	65	163	1,19,148	2,72,854	...	14,91,461	...	14
TOTAL			95,68,278	2,72,854	...	15,66,762	...	15
Other Public Works:								
Military Works	67	175	1,27,00,492	9,596	5,291	5,63,022	74,468	16
,, Re-organisation	67	175	32,810	...	...	...	...	17
Civil Works	67	176	22,74,719	35,72,874	10,61,065	1,09,80,924	29,52,286	18
Construction of Railways charged to Provincial or Local Revenues	68	199	...	...	...	...	437	19
TOTAL			1,50,08,021	35,82,470	10,66,356	1,15,43,946	30,27,191	20
Army Services:								
Army:								
Effective	69	203	11,80,81,645	...	...	...	...	21
Non-Effective	69	203	54,16,082	...	...	...	...	22
Re-organisation	69	203	32,86,642	...	...	...	...	23
TOTAL			12,67,84,369	...	...	...	...	24
Special Defence Works (1902)	70	218	5,38,613	...	...	...	...	25
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			42,89 45,423	1,55,93,682	76,78,651	4,70,51,212	97,72,239	26
Add—Portion of Allotments to Provincial Governments not spent by them in the year	74	223	...	...	91,704	...	...	27
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	74	223	*14,981*	*7,02,146*	...	*15,70,179*	*1,46,185*	28
Total Expenditure charged against Revenue			2,89,30,442	1,48,91,536	77,70,355	4,54,81,033	96,26,054	29
Railway and Irrigation Capital not charged to Revenue:								
Capital Outlay on Railways and Irrigation Works:								
State Railways	75	226	6,60,28,941	...	...	...	...	30
Irrigation Works	75	226	...	...	...	11,47,787	...	31
TOTAL			6,60,28,941		...	11,47,787	...	32

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1905—*continued*.

Number of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	Total India converted into £ at ₹15=£1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	£	£	£
1	8,13,54,408	4,01,39,038	2,34,89,863	58,55,330	4,61,70,532	5,38,99,207	35,87,06,699	23,913,780	6,506,812	30,420,592
2	...	...	...	...	2,91,361	...	16,94,31,560	11,295,437	...	11,295,437
3	...	...	...	...	...	...	5,20,02,868	3,466,858	1,141,439	4,608,297
4	...	...	...	...	...	...	...	...	3,009,333	(a)3,009,333
5	...	...	...	...	61,516	...	32,76,599	218,440	237,307	455,747
6	...	...	...	...	68,519	...	4,50,255	30,017	1,235,972	1,265,989
7	...	...	...	...	...	...	18,01,760	120,117	...	120,117
8	...	...	...	...	...	...	2,77,131	18,476	1,045,143	1,063,619
9	3,965	...	...	...	...	...	7,53,548	50,237	...	50,237
10	...	...	...	...	8,103	...	7,23,769	48,251	...	48,251
11	3,965	...	...	...	4,29,499	...	22,87,17,490	15,247,833	6,669,194	21,917,027
12	9,88,005	31,92,524	58,83,551	1,17,878	18,11,244	10,60,709	1,31,29,212	875,281	...	875,281
13	24,51,988	33,27,245	...	...	...	...	1,52,28,363	1,015,224	...	1,015,224
14	16,93,831	5,52,068	11,92,643	1,98,007	48,07,430	30,79,705	1,34,07,747	893,850	1,998	895,848
15	51,33,824	70,72,437	70,76,194	3,15,885	66,18,674	41,40,414	4,17,65,322	2,784,355	1,998	2,786,353
16	75,760	46,009	1,74,854	...	94,818	2,02,252	1,39,46,562	929,771	49,641	979,41
17	...	...	...	...	...	...	32,810	2,187	...	2,187
18	1,35,37,942	1,02,18,844	61,55,261	22,55,763	98,64,963	76,91,559	7,05,66,200	4,704,413	73,882	4,778,295
19	...	...	...	...	93,317	...	93,754	6,250	...	6,250
20	1,36,13,702	1,02,64,853	63,30,115	22,55,763	1,00,53,098	78,93,811	8,46,39,326	5,642,621	123,523	5,766,144
21	...	...	...	...	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670	2,946,125	15,968,795
22	...	...	...	...	31,22,403	15,42,147	1,00,80,632	672,042	2,437,352	3,109,394
23	...	...	...	...	5,44,785	23,35,660	61,67,087	411,139	686,366	1,097,505
24	...	...	...	...	3,79,66,885	4,68,36,521	21,15,87,775	14,105,851	6,069,843	20,175,694
25	...	...	...	...	...	...	5,38,613	35,908	92,387	128,295
26	10,01,05,899	5,74,76,328	3,68,96,172	84,26,978	10,12,38,688	11,27,69,953	92,59,55,225	61,730,348	19,463,757	81,194,105
27	...	...	50,54,891	...	...	39,84,271	91,30,866	608,724	...	608,724
28	*11,92,604*	*7,92,486*	...	*5,919*	*22,64,363*	...	*66,88,863*	*445,924*	...	*445,924*
29	9,89,13,295	5,66,83,842	4,19,51,063	84,21,059	9,89,74,325	11,67,54,224	92,83,97,228	61,893,148	19,463,757	81,356,905
30	...	...	...	...	...	...	6,60,28,941	4,401,930	1,495,093	5,897,023
31	—*1,419*	10,95,016	17,90,475	...	9,80,438	2,96,402	53,08,699	353,913	7,259	361,172
32	— *1,419*	10,95,016	17,90,475	...	9,80,438	2,96,402	7,13,37,640	4,755,843	1,502,352	6,258,195

(a) According to actuarial calculation, the Annuities payable in respect of the year 1904-1905, include the following sums in redemption of Capital:—

	£
East Indian Railway Annuity	182,289
Eastern Bengal Railway Annuity	18,034
Scinde, Punjab and Delhi Railway Annuity	71,842
Great Indian Peninsula Railway Annuity	361,287
	633,452

No. 4.—STATEMENT showing the details of EXPENDITURE

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of collection, *viz.*—			
Land Revenue	432	443	875
Opium	2,310	...	2,310
Salt	918	...	918
Stamps	38,763	...	38,763
Excise	533	308	841
Provincial Rates	...	...	...
Customs	164	184	348
Assessed Taxes	...	...	...
Forest	3,235	1,379	4,614
Registration	...	...	...
TOTAL	46,355	2,314	48,669
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,045,165	3,045,165
Interest on other Obligations	...	...	...
TOTAL	...	3,045,165	3,045,165
Post Office	48,547	104,487	153,034
Telegraph	148,365	44,427	192,792
Mint	13,710	649	14,359
Salaries and Expenses of Civil Departments:			
General Administration	35,798	236,438	272,236
Law and Justice	19	480	499
Police	...	622	622
Marine (including River Navigation)	189,421	103,098	292,519
Education	...	5,064	5,064
Ecclesiastical	...	390	390
Medical	...	6,196	6,196
Political	345	3,749	4,094
Scientific and other Minor Departments	22,497	12,394	34,891
TOTAL	248,080	368,431	616,511
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	10,672	10,672
Civil Furlough and Absentee Allowances	...	218,692	218,692
Superannuation Allowances and Pensions	...	2,019,439	2,019,439
Stationery and Printing	95,469	7,333	102,802
Miscellaneous	...	65,986	65,986
TOTAL	95,469	2,322,122	2,417,591
Famine Relief and Insurance:			
Famine Relief	...	...	...
Construction of Protective Railways	18,691	...	18,691
Construction of Protective Irrigation Works	...	...	...
TOTAL	18,691	...	18,691
Carried forward	619,217	5,887,595	6,506,812

in ENGLAND, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward	619,217	5,887,595	6,506,812
Railway Revenue Account:			
State Railways			
Working Expenses	...	...	...
Interest on Debt	...	1,141,439	1,141,439
Annuities in purchase of Railways	...	3,009,333	3,009,333
Interest Chargeable against Companies on Advances	...	237,307	237,307
Interest on Capital deposited by Companies	...	1,235,972	1,235,972
Guaranteed Companies:			
Surplus Profits, Land and Supervision	...	...	...
Interest	...	1,045,143	1,045,143
Subsidized Companies: Land, etc.	...	...	...
Miscellaneous Railway Expenditure	...	...	...
TOTAL	...	6,669,194	6,669,194
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	1,998	...	1,998
TOTAL	1,998	...	1,998
Other Public Works:			
Military Works	49,641	...	49,641
Civil Works	5,069	68,813	73,882
TOTAL	54,710	68,813	123,523
Army Services:			
Army:			
Effective	1,471,590	1,474,535	2,946,125
Non-Effective	...	2,437,352	2,437,352
Re-organisation	686,366	...	686,366
TOTAL	2,157,956	3,911,887	6,069,843
Special Defence Works:			
Special Defences (1902)	92,387	...	92,387
Total Expenditure charged against Revenue	2,926,268	16,537,489	19,463,757
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	1,482,666	12,427	1,495,093
Irrigation Works	7,259	...	7,259
TOTAL £	1,489,925	12,427	1,502,352

No. 5.—ACCOUNT of the REVENUE in *India* in the three

[Rupees converted into £

HEADS OF REVENUE. For distribution by provinces, see Accounts 7, 9, and 11 for Imperial, Provincial, and Local, respectively.	India.			
	Imperial.	Provincial.	Local.	Total.
	£	£	£	£
Principal Heads of Revenue:				
Land Revenue	9,210,637	9,545,263	198,097	18,953,997
Opium	6,021,499	...	...	6,021,499
Salt	5,291,619	63,149	...	5,354,768
Stamps	1,668,035	2,070,327	...	3,738,362
Excise	3,778,315	1,574,684	425	5,353,424
Provincial Rates	3,202	494,248	2,327,031	2,824,481
Customs	4,348,432	13,339	...	4,361,771
Assessed Taxes	882,727	386,498	577	1,269,802
Forest	961,321	640,676	...	1,601,997
Registration	71,869	266,821	...	338,690
Tributes from Native States	633,844	...	...	633,844
TOTAL	32,871,500	15,055,005	2,526,130	50,452,635
Interest	558,395	120,223	10,490	689,108
Post Office	1,572,410	1,007	2,563	1,575,980
Telegraph	893,788	...	...	893,788
Mint	206,364	...	...	206,364
Receipts by Civil Departments:				
Law and Justice	42,915	454,426	2,356	499,697
Police	15,256	158,595	154,542	328,393
Marine	198,080	141,910	9	339,999
Education	4,115	112,163	78,103	194,381
Medical	406	51,172	30,201	81,779
Scientific and other Minor Departments	11,215	67,152	18,995	97,362
TOTAL	271,987	985,418	284,206	1,541,611
Miscellaneous:				
Receipts in aid of Superannuation, etc.	87,593	30,317	15	117,925
Stationery and Printing	27,941	43,491	346	71,778
Exchange	94,065	...	...	94,065
Miscellaneous	63,846	141,577	125,303	330,726
TOTAL	273,445	215,385	125,664	614,494
Carried forward	36,647,889	16,377,038	2,949,053	55,973,980

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1905.
at Rs15=£1.]

HEADS OF REVENUE.	INDIA.			
	Imperial..	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward	36,647,889	16,377,038	2,949,053	55,973,980
Railways:				
State Railways (Gross Receipts)	22,858,577	5,048	36,482	22,900,107
Guaranteed Companies (Net Traffic Receipts)	1,074,814	...	...	1,074,814
Subsidized Companies—(Government share of Surplus Profits and Repayment of Advances of Interest.)	37,789	...	...	37,789
TOTAL	23,971,180	5,048	36,482	24,012,710
Irrigation:				
Major Works:				
Direct Receipts	1,296,501	697,830	...	1,994,331
Portion of Land Revenue due to Irrigation	893,250	...	...	893,250
Minor Works and Navigation	79,404	99,696	4,355	183,455
TOTAL	2,269,155	797,526	4,355	3,071,036
Other Public Works:				
Military Works	45,462	...	...	45,462
Civil Works	19,192	176,927	270,743	466,862
TOTAL	64,654	176,927	270,743	512,324
Receipts by Military Department:				
Army:				
Effective	517,057	...	...	517,057
Non-Effective	89,755	...	...	89,755
Re-organisation	6	...	...	6
TOTAL	606,818	...	...	606,818
GRAND TOTAL REVENUE £	63,559,696	17,356,539	3,260,633	84,176,868

No. 6.—ACCOUNT of the EXPENDITURE in *India* in the three

[Rupees converted into £

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 8, 10, and 12 for Imperial, Provincial, and Local, respectively.	India.			
	Imperial.	Provincial.	Local.	Total.
	£	£	£	£
Direct Demands on the Revenues:				
Refunds and Drawbacks	173,872	47,068	3,550	224,490
Assignments and Compensations	520,835	657,184	...	1,178,019
Charges in respect of collection, *viz.*—				
Land Revenue	430.855	2,025,880	746,084	3,202,819
Opium (including cost of Production)	1,964,775	...	...	1,964,775
Salt (including cost of Production)	343,393	791	...	344,184
Stamps	8,061	74,267	...	82,328
Excise	165,561	75,912	...	241,473
Provincial Rates	...	5,617	31,024	36,641
Customs	152,578	26,320	...	178,898
Assessed Taxes	13,665	7,343	409	21,417
Forest	532,321	332,203	...	864 524
Registration	33,224	147,675	...	180,899
TOTAL	4,339,140	3,400,260	781,067	8,526,467
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	—*1,953,266*	109,681	...	—*1,843,585*
Interest on other Obligations	443,560	...	1,805	445,365
TOTAL	—*1,509,706*	109,681	1,805	—*1,398,220*
Post Office	1,281,094	33,937	51,748	1,366,779
Telegraph	709,476	...	...	709.476
Mint	103,518	...	...	103,518
Salaries and Expenses of Civil Departments:				
General Administration	517,846	604,955	80,399	1,203,200
Law and Justice	208,906	2,835,376	18	3,044,300
Police	159,201	2,698,028	300,964	3,158,193
Marine (including River Navigation)	296,948	203,103	3,083	503,134
Education	34,294	835,350	604,934	1,474,578
Ecclesiastical	120,649	...		120.649
Medical	44,056	646,154	300,434	990,644
Political	745,605	40,595	45	786,245
Scientific and other Minor Departments	279,752	182,477	40,080	502,309
TOTAL	2,407,257	8,046,038	1,329,957	11,783,252
Miscellaneous Civil Charges:				
Territorial and Political Pensions	237,709	...	...	237,709
Civil Furlough and Absentee Allowances	52	...	...	52
Superannuation Allowances and Pensions	82,898	797,794	10,202	890,894
Stationery and Printing	78,004	380,691	13,446	472,141
Miscellaneous	55,648	131,777	58,978	246,403
TOTAL	454,311	1,310,262	82,626	1,847,199
Carried forward	7,785,090	12,900,178	2,247,203	22,932,471

divisions. IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1905.
at Rs15=£1.]

HEADS OF EXPENDITURE.	INDIA.			
	Imperial.	Provincial.	Local.	TOTAL.
	£	£	£	£
Brought forward .	7,785 090	12,900,178	2,247,203	22,932,471
Famine Relief and Insurance:				
Famine Relief	9	1,688	381	2,078
Construction of Protective Railways . . .	97,121	...	...	97,121
Construction of Protective Irrigation Works .	215,013	...	...	215,013
Reduction or Avoidance of Debt . . .	667,097	...	...	667,097
TOTAL .	979,240	1,688	381	981,309
Railway Revenue Account:				
State Railways:				
Working Expenses	11,270,568	5,445	19,424	11,295,437
Interest on Debt	3,466,858	...	...	3,466,858
Interest Chargeable against Companies on Advances	214,339	...	4,101	218,440
Interest on Capital deposited by Companies .	25,449	...	4,568	30,017
Guaranteed Companies:				
Surplus Profits, Land and Supervision . .	120,117	...	...	120,117
Interest	18,476	...	...	18,476
Subsidized Companies: Land, etc. . . .	49,973	264	...	50,237
Miscellaneous Railway Expenditure . . .	42,544	5,167	540	48,251
TOTAL .	15,208,324	10,876	28,633	15,247,833
Irrigation:				
Major Works:				
Working Expenses	604,900	270,381	...	875,281
Interest on Debt	629,942	385,282	...	1,015,224
Minor Works and Navigation	298,544	591,967	3,339	893,850
TOTAL .	1,533,386	1,247,630	3,339	2,784,355
Other Public Works:				
Military Works	929,771	...	...	929,771
" " Re-organisation	2,187	...	...	2,187
Civil Works	696,219	2,697,195	1,310,999	4,704,413
Construction of Railways charged to Provincial or Local Revenues	...	29	6,221	6,250
TOTAL .	1,628,177	2,697,224	1,317,220	5,642,621
Army Services:				
Army:				
Effective	13,022,670	...	...	13,022,670
Non-Effective	672,042	...	...	672,042
Re-organisation	411,139	...	...	411,139
TOTAL .	14,105,851	...	...	14,105,851
Special Defence Works, (1902)	35,908	...	...	35,908
TOTAL .	41,275,976	16,857,596	3,596,776	61,730,348
Add—Portion of Allotments to Provincial Governments not spent by them in the year .	...	612,692	42,252	654,944
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances .	...	*405,758*	*86,386*	*492,144*
GRAND TOTAL EXPENDITURE . £	41,275,976	17,064,530	3,552,642	61,893,148

No. 7.—ACCOUNT of the IMPERIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Principal Heads of Revenue :													
Land Revenue	14,92,794	10,45,068	81,22,012	1,26,53,476	19,68,628	2,55,00,863	4,57,70,573	65,90,944	19,62,198	2,71,94,953	58,58,045	13,81,59,554	9,210,637
Opium	47	2,88,409	...	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	...	1,12,73,288	9,03,22,491	6,021,499
Salt	1,69,35,310	...	...	8,19,066	...	2,23,61,605	...	...	...	1,95,38,005	1,97,20,307	7,93,74,293	5,291,619
Stamps	3,55,136	3,86,405	8,90,042	8,28,555	4,99,331	1,04,30,354	42,23,394	10,09,089	3,73,662	44,21,991	16,02,565	2,50,20,524	1,668,035
Excise	12,40,109	23,81,887	24,46,388	48,54,447	15,27,038	94,44,535	76,68,842	23,72,216	1,96,028	1,40,67,369	1,04,75,864	5,66,74,723	3,778,315
Provincial Rates	...	...	...	...	...	..	...	...	48,031	...	...	48,031	3,202
Customs	16,124	1,43,492	17,876	1,45,51,889	...	1,97,71,503	80,586	2,607	...	53,01,169	2,53,41,229	6,52,26,475	4,348,432
Assessed Taxes	16,26,667	1,66,626	2,57,821	7,19,582	1,30,847	38,36,007	15,76,355	6,53,143	1,09,970	20,80,356	20,83,530	1,32,40,904	882,727
Forest	8,61,060	6,76,409	6,60,640	44,79,878	4,07,838	8,75,604	17,97,989	9,37,221	90,991	21,21,912	15,10,279	1,44,19,821	961,321
Registration	16,798	48,426	1,03,249	92,580	35,923	...	3,40,819	1,15,852	26,182	...	2,98,201	10,78,030	71,869
Tributes from Native States	19,21,597	2,44,550	...	5,22,292	50,325	...	...	4,10,109	...	45,07,902	18,50,879	95,07,654	633,844
TOTAL	2,44,65,642	53,81,272	1,24,98,028	4,01,71,245	50,85,349	16,92,34,187	6,20,20,777	1,21,53,869	28,14,287	7,92,33,657	8,00,14,187	49,30,72,500	32,871,500
Interest	52,60,891	107	17,625	...	...	13,90,860	...	54,432	9,440	2,48,290	13,94,282	83,75,927	558,395
Post Office	2,35,81,442	...	...	...	...	...	...	...	4,709	...	...	2,35,86,151	1,572,410
Telegraph	1,34,06,813	...	...	...	...	...	...	...	...	...	...	1,34,06,813	893,788
Mint	12,71,015	...	...	...	...	...	...	...	...	...	18,24,439	30,95,454	206,364
Receipts by Civil Departments :													
Law and Justice	4,71,039	...	70,048	...	...	...	...	..	1,02,617	...	...	6,43,734	42,915
Police	71,868	...	66,272	...	...	...	...	...	90,703	...	...	2,28,843	15,256
Marine	29,71,195	...	...	...	...	...	...	...	...	...	...	29,71,195	198,080
Education	24,702	...	36,991	...	...	...	...	...	32	...	...	61,725	4,115
Medical	1,825	...	1,347	...	...	...	...	...	2,908	...	...	6,080	406
Scientific and other Minor Departments	1,67,680	...	213	..	...	....	...	...	328	...	...	1,68,221	11,215
TOTAL	37,08,309	...	1,74,871	...	...	...	...	...	1,96,618	...	...	40,79,798	271,987

Miscellaneous:													
Receipt in aid of Superannuation, etc.,	4,09,613	45,883	25,159	79,999	18,553	1,89,236	1,67,859	85,846	9,227	1,32,695	1,49,836	13,13,900	87,593
Stationery and Printing	2,48,565	136	3,409	26	2,617	61,367	46,376	26,446	9,050	18,959	2,168	4,19,119	27,941
Exchange	14,10,977	...	...	...	...	...	...	...	...	...	...	14,10,977	94,065
Miscellaneous	5,00,733	2,449	17,844	50,737	2,379	1,01,880	35,855	11,012	87,021	41,384	1,06,395	9,57,089	63,846
TOTAL	25,69,888	48,468	46,412	1,30,762	23,549	3,52,483	2,50,090	1,23,304	1,05,298	1,93,038	2,58,393	41,01,685	273,445
Railways													
State Railways (Gross Receipts)	34,28,78,650	...	...	...	...	...	...	...	...	...	...	34,28,78,650	22,858,577
Guaranteed Companies (Net Traffic Receipts)	1,61,22,208	...	...	...	...	...	...	...	...	...	...	1,61,22,208	1,074,814
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	5,66,840	...	...	...	...	...	...	...	...	...	...	5,66,840	37,789
TOTAL	35,95,67,698		...	...	...	...	..	...	...	...	...	35,95,67,698	23,971,180
Irrigation:													
Major Works:													
Direct Receipts	...	11	...	70,695	...	...	1,72,992	1,74,24,676	4,82,779	3,59,086	9,37,281	1,94,47,520	1,296,501
Portion of Land Revenue due to Irrigation	...	...	...	19,216	...	...	14,64,062	22,09,574	51,248	79,06,481	17,48,162	1,33,98,743	893,250
Minor Works and Navigation	83,403	...	...	...	...	...	...	7,38,994	1,25,590	...	2,43,081	11,91,068	79,404
TOTAL	83,403	11	...	89,911	...	....	16,37,054	2,03,73,244	6,59,617	82,65,567	29,28,524	3,40,37,331	2,269,155
Other Public Works													
Military Works	5,69,256	...	...	87,466	5,528	2,062	654	2,372	...	4,224	10,369	6,81,931	45,462
Civil Works	66,367	...	21,046	...	...	21,735	...	49,571	1,29,158	...	...	2,87,877	19,192
TOTAL	6,35,623	...	21,046	87,466	5,528	23,797	654	51,943	1,29,158	4,224	10,369	9,69,808	64,654
Receipts by Military Department:													
Army:													
Effective	55,42,381	...	...	...	...	...	...	...	...	10,20,151	11,93,326	77,55,858	517,057
Non-Effective	7,27,197	...	...	...	...	...	...	...	...	3,07,457	3,11,664	13,46,318	89,755
Re-organisation	65	...	...	...	...	...	...	...	...	1	29	95	6
TOTAL	62,69,643	...	...	...	....	...	...	...	...	13,27,609	15,05,019	91,02,271	606,818
TOTAL IMPERIAL REVENUE	44,08,20,367	54,29,858	1,27,57,982	4,04,79,384	51,14,426	17,10,01,327	6,39,08,575	3,27,56,792	39,19,127	8,92,72,385	8,79,35,213	95,33,95,436	63,559,696

No. 8.—ACCOUNT of the IMPERIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.
Direct Demands on the Revenues:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Refunds and Drawbacks	57,147	31,257	24,178	3,57,518	15,236	7,11,981	90,391	43,483	17,454	2,52,894	10,06,536	26,08,075	173,872
Assignments and Compensations	33,18,765	47,176	25,12,533	423	35,974	1,06,352	78,597	2,50,526	21,944	11,54,632	2,85,602	78,12,524	520,835
Charges in respect of Collection, *viz.*—													
Land Revenue	4,85,396	...	14,83,216	...	5,76,258	9,52,114	22,68,365	...	6,97,476	...	...	64,62,825	430,855
Opium (including cost of Production)	11,181	...	...	...	...	2,94,31,976	...	...	...	...	28,477	2,94,71,634	1,964,775
Salt (including cost of Production)	10,36,056	...	...	11,868	...	3,09,843	...	...	...	20,02,112	17,91,012	51,50,891	343,393
Stamps	—7,62,637	18,196	52,169	31,706	20,575	3,46,029	1,17,403	42,758	19,826	1,76,323	58,564	1,20,912	8,061
Excise	30,948	40,539	22,403	6,82,845	18,870	4,60,501	69,556	47,887	7,174	7,49,881	3,52,814	24,83,418	165,501
Provincial Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	10,03,449	...	...	...	2,74,483	10,10,735	22,88,667	152,578
Assessed Taxes	1,452	...	...	17,477	536	1,16,809	236	6,731	922	21,639	39,177	2,04,979	13,665
Forest	6,39,275	5,33,098	2,54,418	17,23,462	2,51,828	5,16,442	10,43,687	5,06,177	74,958	14,89,574	9,51,902	79,84,821	532,321
Registration	6,198	25,719	46,903	29,154	19,792	...	1,72,255	47,010	8,985	...	1,42,341	4,98,357	33,224
TOTAL	48,23,781	6,95,985	43,95,820	28,54,453	9,39,069	3,39,55,496	38,40,490	9,44,572	8,48,739	61,21,538	56,67,160	6,50,87,103	4,339,140
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	—2,92,98,981	...	...	...	...	...	...	...	...	...	...	—2,92,98,981	—1,953,266
Interest on other Obligations	53,02,014	3,958	...	3,486	403	92,708	7,61,735	2,19,648	...	23,276	2,46,162	66,53,390	443,560
TOTAL	—2,39,96,967	3,958	...	3,486	403	92,708	7,61,735	2,19,648	...	23,276	2,46,162	—2,26,45,591	—1,509,706
Post Office	1,91,89,705	...	1,377	...	...	...	...	...	25,329	...	...	1,92,16,411	1,281,094
Telegraph	1,06,42,134	...	...	...	...	...	...	...	...	...	...	1,06,42,134	709,476
Mint	8,42,830	...	...	...	...	...	...	...	...	...	7,09,937	15,52,767	103,518
Salaries and Expenses of Civil Departments:													
General Administration	55,53,852	1,00,770	59,481	2,65,391	54,311	2,92,397	2,36,181	2,31,175	2,43,933	2,75,304	4,54,903	77,67,698	517,846
Law and Justice	21,47,953	...	3,96,166	...	...	...	...	...	5,89,472	...	...	31,33,591	208,906
Police	8,19,142	...	5,28,065	...	...	...	...	...	10,40,819	...	...	23,88,026	159,201
Marine (including River Navigation)	44,54,207	...	...	...	...	...	...	...	...	...	...	44,54,207	296,948
Education	2,80,379	...	1,89,757	...	...	...	...	...	44,277	...	...	5,14,413	34,294
Ecclesiastical	1,91,140	70,990	9,703	1,14,767	17,281	2,13,087	2,46,724	2,41,164	38,328	3,27,576	3,38,967	18,09,727	120,649
Medical	4,46,943	...	1,42,460	...	...	...	...	...	71,440	...	...	6,60,843	44,056
Political	69,37,421	...	...	4,34,973	...	59,381	1,15,063	7,00,372	24,05,256	22,442	5,09,162	1,11,84,070	745,605
Scientific and other Minor Departments	39,44,997	12,866	14,356	49,444	3,872	24,769	19,490	46,432	9,402	21,291	49,360	41,96,279	279,752
TOTAL	2,47,76,034	1,84,626	13,39,988	8,64,575	75,464	5,89,634	6,17,458	12,19,143	44,42,927	6,46,613	13,52,392	3,61,08,854	2,407,257

Miscellaneous Civil Charges:													
Territorial and Political Pensions	1,59,724	2,09,942	5,694	1,25,580	5394	9,93,965	8,06,808	1,82,472	64,601	4,45,651	5,65,804	35,65,635	237,709
Civil Furlough and Absentee Allowances	95	...	...	...	...	211	184	...	...	288	...	778	52
Superannuation Allowances and Pensions	7,82,619	4,402	1,45,445	3,017	154	45,464	38,742	22,631	1,11,320	32,489	57,178	12,43,461	82,898
Stationery and Printing	3,70,945	...	32,728	...	...	5,93,380	...	...	56,145	3,43,510	5,15,248	11,70,066	78,004
Miscellaneous	3,55,268	13,379	18,005	44,431	8,424	36,380	71,864	37,380	16,137	34,888	1,98,568	8,34,724	55,648
TOTAL	9,26,761	2,27,723	2,01,872	1,73,028	13,972	16,69,400	9,17,598	2,42,483	2,48,203	8,56,826	13,36,798	68,14,664	454,311
Famine Relief and Insurance:													
Famine Relief	...	136	...	...	...	...	...	...	...	...	...	136	9
Construction of Protective Railways	14,56,817	...	...	...	...	...	...	...	...	...	...	14,56,817	97,121
Construction of Protective Irrigation Works	81,614	8,91,999	...	...	...	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	32,25,200	215,013
Reduction or Avoidance of Debt	1,00,06,451	...	...	...	...	...	...	...	...	...	...	1,00,06,451	667,097
TOTAL	1,15,44,882	8,92,135	...	...	...	4,38,683	8,62,964	...	1,397	5,91,647	3,56,896	1,46,88,604	979,240
Railway Revenue Account:													
State Railways:													
Working Expenses	16,90,58,527	...	...	...	...	...	...	...	...	...	...	16,90,58,527	11,270,568
Interest on Debt	5,20,02,868	...	...	...	...	...	...	...	...	...	...	5,20,02,868	3,466,858
Interest chargeable against Companies on Advances	32,15,083	...	...	...	...	...	...	...	...	...	...	32,15,083	214,339
Interest on Capital deposited by Companies	3,81,736	...	...	...	...	...	...	...	...	...	...	3,81,736	25,449
Guaranteed Companies:													
Surplus Profits, Land and Supervision	18,01,760	...	...	...	...	...	...	...	...	...	...	18,01,760	120,117
Interest	2,77,131	...	...	...	...	...	...	...	...	...	...	2,77,131	18,476
Subsidized Companies: Land, &c.	7,49 583	...	...	...	...	...	...	...	...	...	...	7,49,583	49,973
Miscellaneous Railway Expenditure	6,38,164	...	...	...	...	...	...	...	...	...	...	6,38,164	42,544
TOTAL	22,81,24,852	...	...	...	...	...	...	...	...	...	...	22,81,24,852	15,208,324
Irrigation:													
Major Works:													
Working Expenses	...	...	...	75,301	...	...	1,24,821	58,83,551	1,17,878	18,11,244	10,60,709	90,73,504	604,900
Interest on Debt	94,49,130	...	...	...	...	...	...	...	...	...	...	94,49,130	629,942
Minor Works and Navigation	1,19,148	...	...	...	...	...	...	10,98,656	1,92,042	...	30,68,319	44,78,165	298,544
TOTAL	95,68,278	...	...	75,301	...	...	1,24,821	69,82,207	3,09,920	18,11,244	41,29,028	2,30,00,799	1,533,386
Other Public Works:													
Military Works	1,27,00,492	9,596	5,291	5,63,022	74,468	75,760	46,009	1,74,854	...	94,818	2,02,252	1,39,46,562	929,771
" Re-organisation	32,810	...	...	...	...	...	...	...	...	...	...	32,810	2,187
Civil Works	21,98,378	56,302	6,69,468	12,964	34,562	26,98,508	7,05,323	9,23,796	21,89,856	2,78,637	6,75,489	1,04,43,283	696,219
Construction of Railways charged to Provincial or Local Revenue	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,49,31,680	65,898	6,74,759	5,75,986	1,09,030	27,74,268	7,51,332	10,98,650	21,89,856	3,73,455	8,77,741	2,44,22,655	1,628,177
Army Services:													
Army:													
Effective	11,80,81,645	...	...	...	...	...	...	...	...	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670
Non-Effective	54,16,082	...	...	...	...	...	...	...	...	31,22,403	15,42,147	1,00,80,632	672,042
Re-organisation	32,86,642	...	...	...	...	...	...	...	...	5,44,785	23,35,660	61,67,087	411,139
TOTAL	12,67,84,369	...	...	...	...	...	...	...	...	3,79,66,885	4,68,36,521	21,15,87,775	14,105,851
Special Defence Works, (1902)	5,38,613	...	...	...	...	...	...	...	...	...	...	5,38,613	35,908
TOTAL IMPERIAL EXPENDITURE	42,86,96,952	20,70,325	66,13,816	45,46,829	11,37,938	3,95,20,189	78,76,398	1,07,06,703	80,66,371	4,83,91,484	6,15,12,635	61,91,39,640	41,275,976

No. 9.—ACCOUNT of the PROVINCIAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the Several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Principal Heads of Revenue:													
Land Revenue	...	76,84,489	...	2,44,11,692	43,68,628	1,56,44,702	1,73,43,049	1,75,91,072	...	2,06,20,406	3,55,14,912	14,31,78,950	9,545,263
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	8,19,065	...	...	...	...	...	...	1,28,162	9,47,227	63,149
Stamps	...	11,59,214	...	24,85,665	4,99,331	1,04,30,354	42,23,394	30,27,266	...	44,21,990	48,07,698	3,10,54,912	2,070,327
Excise	...	7,93,962	...	24,27,223	15,27,037	73,45,749	25,56,280	7,90,739	...	46,88,455	34,90,818	2,36,20,263	1,574,684
Provincial Rates	...	2,40,839	...	...	...	52,03,964	13,16,337	6,52,584	...	...	...	74,13,724	494,248
Customs	...	...	...	1,05,949	...	...	...	...	...	...	94,138	2,00,087	13,339
Assessed Taxes	...	1,55,328	...	6,83,433	1,23,879	12,58,314	5,13,939	6,10,464	...	6,32,650	18,19,469	57,97,476	386,498
Forest	...	6,76,410	...	44,79,878	4,07,839	2,91,868	5,99,329	9,37,222	...	7,07,304	15,10,279	96,10,129	640,076
Registration	...	48,426	...	92,581	35,922	16,89,610	1,13,606	1,15,852	...	16,93,117	2,98,201	40,02,315	266,821
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,07,58,668	.....	3,55,05,486	69,62,636	4,18,64,561	2,66,65,934	2,37,25,199	...	3,26,78,922	4,76,63,677	22,58,25,083	15,055,005
Interest	...	80,358	...	49,062	3,661	2,85,701	3,50,265	2,67,792	...	2,26,990	5,39,519	18,03,348	120,223
Post Office	...	15,100	...	...	...	...	...	...	...	...	...	15,100	1,007
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	...	2,82,400	...	9,15,884	1,55,373	21,84,776	8,20,974	5,15,399	...	13,13,265	6,28,307	68,16,378	454,426
Police	...	16,203	...	2,41,007	1,02,596	1,86,205	1,59,450	6,76,114	...	5,06,300	4,91,054	23,78,929	158,595
Marine	...	...	...	5,26,445	812	15,20,363	...	...	...	...	81,034	21,28,654	141,910
Education	...	37,711	...	74,105	72,921	7,27,668	1,37,401	81,975	...	2,30,757	3,19,914	16,82,452	112,163
Medical	...	15,333	...	56,877	7,567	2,52,876	40,765	49,570	...	1,30,428	2,14,165	7,67,581	51,172
Scientific and other Minor Departments.	...	33,995	...	3,374	9,303	2,74,891	90,844	41,947	...	5,26,514	26,418	10,07,286	67,152
TOTAL	...	3,85,642	...	18,17,692	3,48,572	51,46,779	12,49,434	13,65,005	...	27,07,264	17,60,892	1,47,81,280	985,418

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	16,043	...	33,137	6,895	67,053	22,715	66,436	...	44,871	1,97,611	4,54,761	30,317
Stationery and Printing	...	25,724	...	49,346	2,122	1,45,866	1,58,563	91,957	...	93,092	85,689	6,52,359	43,491
Miscellaneous	...	1,05,918	...	2,86,481	10,695	7,91,020	3,13,582	2,42,763	...	2,78,483	94,710	21,23,652	141,577
TOTAL	...	1,47,685	...	3,68,964	19,712	10,03,939	4,94,860	4,01,156	...	4,16,446	3,78,010	32,30,772	215,385
Railways:													
State Railways (Gross Receipts)	...	...	...	...	75,720	...	...	...	...	...	...	75,720	5,048
Guaranteed Companies (Net Traffic Receipts.)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest).	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	75,720	...	...	...	...	...	...	75,720	5,048
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	20,46,167	84,21,284	...	...	...	...	1,04,67,451	697,830
Portion of Land Revenue due to Irrigation.	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	1,696	...	1,34,085	...	8,43,987	2,55,096	58,941	...	1,68,093	33,532	14,95,430	99,696
TOTAL	...	1,696	...	1,34,085	...	28,90,154	86,76,380	58,941	...	1,68,093	33,532	1,19,62,881	797,526
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908	176,927
TOTAL	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908	176,927
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE	...	1,14,84,160	...	3,81,62,409	75,19,924	5,18,29,470	3,77,57,955	2,61,96,178	...	3,63,69,393	5,10,28,603	26,03,48,092	17,356,539

No. 10.—ACCOUNT of the PROVINCIAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	...	32,951	...	1,15,268	15,236	1,23,273	63,549	62,764	...	93,965	1,99,016	7,06,022	47,068
Assignments and Compensations	...	3,957	...	...	...	1,50,697	2,43,959	...	...	...	94,59,143	98,57,756	657,184
Charges in respect of Collection, *viz.*—													
Land Revenue	...	13,91,587	...	57,25,291	5,76,258	42,93,323	25,90,040	30,85,985	...	58,10,554	69,12,169	3,03,88,207	2,025,880
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	11,868	...	...	...	...	...	...	...	11,868	791
Stamps	...	54,590	...	95,120	20,574	3,46,028	1,17,403	1,28,274	...	1,46,323	1,75,694	11,14,006	74,267
Excise	...	13,513	...	3,41,423	18,869	3,58,167	23,186	15,962	...	2,49,961	1,17,604	11,38,685	75,912
Provincial Rates	...	...	...	...	...	83,814	442	...	...	...	...	84,256	5,617
Customs	...	...	...	3,94,798	...	...	...	...	...	...	...	3,94,798	26,320
Assessed Taxes	...	...	...	17,477	536	38,937	78	6,732	...	7,213	39,177	1,10,150	7,343
Forest	...	5,33,099	...	17,23,462	2,51,828	1,72,147	3,47,896	5,06,177	...	4,96,524	9,51,902	49,83,035	332,203
Registration	...	25,718	...	29,153	19,792	9,70,708	57,419	47,011	...	9,22,987	1,42,341	22,15,129	147,675
TOTAL	...	20,58,415	...	84,53,860	9,03,093	65,37,094	34,43,972	*38,52,905	...	77,57,527	1,79,97,046	5,10,03,912	3,400,260
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	60,089	...	25,000	2,386	1,96,486	3,35,729	2,24,367	...	1,82,638	6,18,516	16,45,211	109,681
Interest on other Obligations	...	...	...	...	...	...	...	7	...	...	...	7	...
TOTAL	...	60,089	...	25,000	2,386	1,96,486	3,35,729	2,24,374	...	1,82,638	6,18,516	16,45,218	109,681
Post Office	...	75,971	...	1,85,267	...	...	...	1,45,072	...	...	1,02,755	5,09,065	33,937
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	...	6,61,410	...	11,73,463	3,12,320	19,27,272	14,55,346	10,05,648	...	10,74,056	14,64,805	90,74,320	604,955
Law and Justice	...	16,69,645	...	42,26,938	9,33,576	1,24,37,668	69,85,610	43,79,593	...	62,03,732	56,93,876	4,25,30,638	2,835,376
Police	...	15,78,316	...	1,00,82,793	15,58,473	67,45,832	52,84,796	37,57,990	...	51,37,008	63,25,212	4,04,70,420	2,698,028
Marine (including River Navigation)	...	...	...	10,18,079	1,22,875	18,46,508	...	...	...	14,343	44,741	30,46,546	203,103
Education	...	5,83,424	...	11,04,815	3,22,589	36,32,002	11,68,087	12,38,706	...	21,87,554	22,93,068	1,25,30,245	835,350
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	...	4,24,479	...	10,28,966	3,25,446	23,07,843	8,87,126	10,93,957	...	15,50,304	20,74,189	96,92,310	646,154
Political	...	46,075	...	...	83,827	20,850	3,669	...	...	79,966	3,74,547	6,08,934	40,595
Scientific and other Minor Departments	...	1,52,614	...	1,75,080	52,720	7,00,388	3,56,464	2,38,218	...	7,67,518	2,94,145	27,37,147	182,477
TOTAL	...	51,15,963	...	1,88,10,134	37,11,826	2,96,18,363	1,61,41,098	1,17,14,112	...	1,70,14,481	1,85,64,583	12,06,90,560	8,046,038

Miscellaneous Civil Charges:														
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	...	4,28,564	...	5,18,155	1,40,812	27,07,289	24,76,533	13,97,622	...	19,52,651	23,45,285	1,19,66,911	797,794
Stationery and Printing	...	3,18,274	...	6,46,636	1,25,037	11,03,863	7,70,340	4,84,410	...	11,46,062	11,15,738	57,10,360	380,691
Miscellaneous	...	2,95 478	...	4.45,305	1,12,624	3,42,812	88,147	1,00,851	...	3,41,359	2,50,088	19,76,664	131,777
TOTAL	...	10,42,316	...	16,10,096	3,78,473	41,53,964	33,35,020	19,82,883	...	34,40,072	37,11,111	1,96,53,935	1,310,262
Famine Relief and Insurance:													
Famine Relief	...	...	...	228	117	...	...	—2,970	...	...	27,947	25,322	1,688
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	228	117	...	...	—2,970	...	...	27,947	25,322	1,688
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	81,672	...	...	...	...	...	...	81,672	5,445
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on advances	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	3,965	...	...	...	...	...	3,965	264
Miscellaneous Railway Expenditure	...	...	...	77,502	...	...	...	...	...	...	...	77,502	5,167
TOTAL	...	...	...	77,502	81,672	3,965	...	...	...	...	...	1,63,139	10,876
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	9,88,005	30,67,703	...	...	...	...	40,55,708	270,381
Interest on Debt	...	...	...	...	...	24,51,988	33,27,245	...	...	...	...	57,79,233	385,282
Minor Works and Navigation	...	2,72,854	...	14,80,560	...	16,92,567	5,52,668	68,280	...	48,01,183	11,386	88,79,498	591,967
TOTAL	...	2,72,854	...	14,80,560	...	51,32,560	69,47,616	68,280	...	48,01,183	11,386	1,87,14,439	1,247,630
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	...	33,71,198	...	95,20,554	22,92,691	60,56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	4,04,57,921	2,697,195
Construction of Railways charged to Provincial or Local Revenues	...	...	...	...	437	...	...	...	...	...	...	437	29
TOTAL	...	33,71,198	...	95.20,554	22,93,128	60,56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	4,04,58,358	2,697,224
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	..	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	1,19,96,806	...	4,01,63,201	73,70,695	5,16,98,995	3,64,19,539	2,21,86,839	...	3,73,91,359	4,56,36,514	25,28,63,948	16,857,596
Add—Portion of Allotment to Provincial Governments not spent by them in the year	...	...	...	...	...	...	...	47,94,387	...	...	43,96,000	91,90,387	612,692
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*7,01,000*	...	*15,91,796*	*2,69,316*	*12,52,818*	*8,69,099*	...	...	*14,02,344*	...	*60,86,373*	*405,758*
TOTAL PROVINCIAL EXPENDITURE	...	1,12,95,806	...	3,85,71,405	71,01,379	5,04,46,177	3,55,50,440	2,69,81,226	...	3,59,89,015	5,00,32,514	25,59,67,962	17,064,530

No. 11.—ACCOUNT of the LOCAL REVENUE of *India*, showing the AMOUNT received on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at ₹15=£1.
Principal Heads of Revenue:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Land Revenue	38,578	...	1,84,265	10,313	...	...	40,743	...	— 33,000	25,25,811	2,04,740	29,71,450	198,097
Opium	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	6,382	...	...	...	...	...	...	...	...	...	...	6,382	425
Provincial Rates	1,25,106	10,17,978	7,37,146	17,72,003	6,92,564	54,05,580	92,45,156	40,82,792	3,23,328	86,19,314	28,84,497	3,49,05,464	2,327,031
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	8,652	...	...	...	...	...	...	...	...	8,652	577
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,70,066	10,17,978	9,30,063	17,82,316	6,92,564	54,05,580	92,85,899	40,82,792	2,90,328	1,11,45,125	30,89,237	3,78,91,948	2,526,130
Interest	646	21	3,491	...	...	43,724	19,459	1,678	...	63,889	24,431	1,57,339	10,490
Post Office	...	...	...	29	...	12,374	...	10,220	15,832	...	...	38,455	2,563
Telegraph	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Receipts by Civil Departments:													
Law and Justice	28	...	1,823	..	...	...	...	...	...	33,493	...	35,344	2,356
Police	6,876	1,95,562	27,287	2,09,605	70,925	10,45,948	4,15,094	67,428	1,038	...	2,78,355	23,18,121	154,542
Marine	...	...	..	142	...	...	...	...	...	...	...	142	9
Education	4,179	13,846	35 973	1,438	1,963	75,786	4,01,485	1,18,610	4,440	2,95,649	2,18,171	11,71,540	78,103
Medical	9,552	7,454	33	1,802	...	56,138	2,46,198	36,007	3,320	76,232	16,281	4,53,017	30,201
Scientific and other Minor Departments	378	12,468	6,919	2	70,068	25,899	37,618	1,05,509	2,880	...	23,181	2,84,922	18,995
TOTAL	21 013	2,29,330	72,035	2,12,992	1,42,956	12,03,771	11,00,395	3,27,554	11,678	4,05,374	5,35,988	42,63,086	284,206

Miscellaneous:													
Receipts in aid of Superannuation, etc.	...	...	...	...	...	...	...	...	...	218	...	218	15
Stationery and Printing	...	...	...	...	...	1,674	...	3,524	...	...	...	5,198	346
Miscellaneous	18,722	31,763	1,37,501	5,51,563	25,595	2,17,746	23,719	1,85,143	17,326	6,55,304	15,162	18,79,544	125,303
TOTAL	18,722	31,763	1,37,501	5,51,563	25,595	2,19,420	23,719	1,88,667	17,326	6,55,522	15,162	18,84,960	125,664
Railways:													
State Railways (Gross Receipts)	...	...	...	...	...	...	...	...	...	5,47,235	...	5,47,235	36,482
Guaranteed Companies (Net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Government share of Surplus Profits and Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	5,47,235	...	5,47,235	36,482
Irrigation:													
Major Works:													
Direct Receipts	...	...	...	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	...	...	19,947	...	33,147	12,227	...	...	65,321	4,355
TOTAL	...	...	...	...	...	19,947	...	33,147	12,227	...	...	65,321	4,355
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	23,043	57,959	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	40,61,152	270,743
TOTAL	23,043	57,959	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	40,61,152	270,743
Receipts by Military Department:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE	2,33,490	13,37,051	11,56,539	27,71,795	9,68,192	75,63,636	1,10,49,489	50,48,182	3,54,688	1,42,13,448	42,12,986	4,89,09,496	3,260,633

No. 12.—ACCOUNT of the LOCAL EXPENDITURE of *India*, showing the AMOUNT paid on each ACCOUNT in the several PROVINCES of *British India*, for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay, including Sindh.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ at R15=£1.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Direct Demands on the Revenues:													
Refunds and Drawbacks	190	1,496	860	5,050	4,434	9,669	4,033	3,082	64	7,169	17,215	53,262	3,550
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, *viz.*—													
Land Revenue	85,642	6,26,517	...	30,767	...	16,572	33,78,011	13,21,938	1,22,947	51,14,418	4,94,443	1,11,91,255	746,084
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...	...	...	...
Excise	...	...	...	...	...	...	...	...	...	...	...	...	...
Provincial Rates	...	...	...	59,983	3,183	3,45,761	...	...	...	...	56,430	4,65,357	31,024
Customs	...	...	...	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	6,124	...	...	...	...	...	...	...	...	6,124	409
Forest	...	...	...	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	85,832	6,28,013	6,984	95,800	7,617	3,72,002	33,82,044	13,25,020	1,23,011	51,21,587	5,68,088	1,17,15,998	781,067
Interest:													
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	...	901	...	11,351	...	3,163	...	815	10,847	27,077	1,805
TOTAL	...	...	...	901	...	11,351	...	3,163	...	815	10,847	27,077	1,805
Post Office	7,972	...	19,592	1,26,110	44,018	3,60,357	1,89,167	11,623	17,368	...	...	7,76,207	51,748
Telegraph	...	...	...	...	...	...	..	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...
Salaries and Expenses of Civil Departments:													
General Administration	3,582	47,289	40,279	18,000	2,851	3,15,663	1,33,580	1,37,510	27,654	3,29,782	1,49,789	12,05,979	80,399
Law and Justice	195	...	...	...	81	...	...	...	...	...	...	276	18
Police	18,058	90,144	3,05,682	35,785	790	5,42,598	32,89,711	25,605	676	...	2,05,402	45,14,451	300,964
Marine (including River Navigation)	...	...	...	38,241	...	8,008	...	...	...	...	...	46,249	3,083
Education	26,098	4,14,879	1,93,256	2,53,841	3,79,677	18,27,201	19,80,982	7,11,776	57,555	13,96,507	18,32,246	90,74,018	604,934
Ecclesiastical	...	...	...	...	...	...	...	...	...	...	...	...	...
Medical	22,902	1,31,646	14,445	1,10,841	1,28,748	4,35,183	7,39,629	3,73,080	35,853	22,41,404	2,72,777	45,06,508	300,434
Political	494	...	...	183	...	...	...	...	...	...	...	677	45
Scientific and other Minor Departments	3,315	49,841	20,705	42,177	50,795	57,808	1,25,728	1,55,325	11,253	...	84,258	6,01,205	40,080
TOTAL	74,644	7,33,799	5,74,367	4,99,068	5,62,942	31,86,461	62,69,630	14,03,296	1,32,991	39,67,693	25,44,472	1,99,19,363	1,329,957
Miscellaneous Civil Charges:													
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	621	2,524	19,829	1,518	600	40,601	22,949	2,909	778	46,206	14,500	1,53,035	10,202
Stationery and Printing	82	7,231	2,948	... 5	1,024	51,190	7,590	23,251	1,295	84,509	22,573	2,01,693	13,446
Miscellaneous	2,979	9,610	49,518	1,59,478	22,372	77,611	11,594	1,78,379	13,292	3,15,104	44,724	8,84,661	58,978
TOTAL	3,682	19,365	72,295	1,60,996	23,996	1,69,402	42,133	2,04,539	15,365	4,45,819	81,797	12,39,389	82,626

Famine Relief and Insurance:													
Famine Relief	...	...	...	...	...	3,007	...	...	...	...	2,700	5,707	381
Construction of Protective Irrigation Works	...	...		...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	3,007	...	...	...	...	2,700	5,707	381
Railway Revenue Account:													
State Railways:													
Working Expenses	...	...	...	...	...	...	...	...	...	2,91,361	...	2,91,361	19,424
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest chargeable against Companies on Advances	...	...	...	...	...	...	...	...	...	61,516	...	61,516	4,101
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	68,519	...	68,519	4,568
Guaranteed Companies:													
Surplus Profits, Land and Supervision	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest	...	...	...	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	8,103	...	8,103	540
TOTAL	...	...	...	...	...	...	...	...	...	4,29,499	...	4,29,499	28,633
Irrigation:													
Major Works:													
Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	...	10,901	...	1,264	...	25,707	5,965	6,247	...	50,084	3,339
TOTAL	...	...	...	10,901	...	1,264	...	25,707	5,965	6,247	...	50,084	3,339
Other Public Works:													
Military Works	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	76,341	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	53,90,868	24,12,900	1,96,64,996	1,310,999
Construction of Railways charged to Provincial or Local Revenues	...	..	...	...	...	...	...	...	...	93,317	...	93,317	6,221
TOTAL	76,341	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	54,84,185	24,12,900	1,97,58,313	1,317,220
Army Services:													
Army:													
Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...	...	...	...
Re-organisation	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	2,48,471	15,26,551	10,64,835	23,41,182	12,63,606	88,86,715	1,31,80,391	40,02,630	3,60,607	1,54,55,845	56,20,804	5,39,51,637	3,596,776
Add—Portion of Local Revenue not spent in the year	...	...	91,704	21,617	1,23,131	60,214	76,613	2,60,504	...	...	...	6,33,783	42,252
Deduct—Portion of Local Expenditure defrayed from Local Balances	*14,981*	*1,146*	...	...	...	...	...	...	*5,919*	*8,62,019*	*4,11,729*	*12,95,794*	*86,386*
TOTAL LOCAL EXPENDITURE	2,33,490	15,25,405	11,56,539	23,62,799	13,86,737	89,46,929	1,32,57,004	42,63,134	3,54,688	1,45,93,826	52,09,075	5,32,89,626	3,552,642

No. 13.—ACCOUNT of RECEIPTS and DISBURSEMENTS of the GOVERNMENT of India,

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Revenue	2	7	84,176,868	636,103	84,812,971
Excess of Revenue over Expenditure charged to Revenue	1A	3	...	...	
					3,456,066
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways—(Net)	76A	230	963,636	...	963,636
Outlay of Railway Companies—Repayments	81	248	940,297	13,218	953,515
NET			...	...	0
Raised and deposited by Railway Companies— On account of Subscribed Capital	81	248	8,649	1,501,250	1,509,899
NET			...	...	1,448,684
Permanent Debt incurred :					
India 3 p. c. Stock	83	256	...	2,500,000	
Rupee Loan 3½ p. c.			2,000,000	...	
TOTAL			2,000,000	2,500,000	4,500,000
NET			...	...	3,413,480
Temporary Debt incurred	83A	258	...	500,000	500,000
NET			...	...	0
Unfunded Debt					
Deposits of Service Funds	86	259	99,221	...	
Savings Bank Deposits	87	260	4,025,775	...	
TOTAL			4,124,996	...	4,124,996
NET			...	...	879,611
Deposits and Advances :					
Balances of Provincial allotments	74	223	608,724	...	
Appropriation for Reduction or Avoidance of Debt	App. A.	297	667,097	...	
Excluded Local Funds	88	260	813,161	...	
Railway Funds	89	261	66,981	...	
Deposits of Sinking Funds	90	261	10,280	...	
Gold Reserve Fund	...	....	1,790,380	(a)2,000,112	
Departmental and Judicial Deposits	92	266	18,846,014	...	
Advances	*Vide* App. A.	297	8,815,675	15,954	
Suspense Accounts		297	137,258	...	
Exchange on Remittance Account		297	10,294	...	
Miscellaneous		297	14,855	...	
TOTAL			31,780,719	2,016,066	33,796,785
NET			...	...	1,087,936
Carried forward			123,995,165	7,166,637	131,161,802

(a) Includes £700,396 remitted from India by means of Council Bills.

in *India* and in *England*, for the Year ended 31st March 1905.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Expenditure	3	11	61,730,348	19,463,757	81,194,105
Add—Provincial Surpluses transferred to "Deposits"	3	11	608,724	...	608,724
Deduct—Do. Deficits charged to "Deposits"	3	11	*445,924*	...	*445,924*
TOTAL			61,893,148	19,463,757	81,356,905
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	75	226	353,913	7,259	361,172
Outlay on State Railways	75	226	4,401,930	1,495,093	5,897,023
Outlay of Railway Companies—(*a*)					
Payments for Capital Outlay	81	248	1,221,361	1,069,845	2,291,206
NET			...	...	1,337,691
Raised and Deposited by Railway Companies—					
Payments for discharge of Debentures	81	248	...	61,215	61,215
NET			...	...	0
Permanent Debt discharged:	83	256			
Sterling Debt.					
India 3½ p. c. Stock (besides £156,453 cancelled) (*b*)			...	...	
India 3 p.c. Stock			...	...	
India 2½ p. c. „			...	...	
India 5 p. c. „			...	100	
Great Indian Peninsula Railway Debentures			...	1,002,100	
Rupee Debt.					
4½ p. c. Loans			33	...	
4 p. c. Loans			83,274	...	
3½ p. c. Loans			1,013	...	
TOTAL			84,320	1,002,200	1,086,520
NET			...	...	0
Temporary Debt discharged	83A	258	333,333	2,000,000	2,333,333
NET			...	...	1,833,333
Unfunded Debt:					
Special Loans	84	258	672	...	
Deposits of Service Funds	86	259	81,920	...	
Savings Bank Deposits	87	200	3,162,793	...	
TOTAL			3,245,385	...	3,245,385
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	74	223	445,924	...	
Excluded Local Funds	88	260	799,512	...	
Railway Funds	89	261	61,068	...	
Gold Reserve Fund	...	...	1,805,538	2,000,112	
Departmental and Judicial Deposits	92	266	18,583,072	...	
Advances	*Vide* App. A.	299	8,808,307	118,775	
Suspense Accounts		299	71,406	...	
Miscellaneous		299	15,027	108	
TOTAL			30,589,854	2,118,995	32,708,849
NET			...	...	0
Carried forward			102,123,244	27,218,364	129,341,608

(*a*) This does not include advances to the East Indian, the South Indian, the Bengal and North-Western, and the Great Indian Peninsula Railway Companies, and advances to the Bombay Baroda and Central India Railway Company on account of the Rajputana-Malwa Railway, which are treated as Remittances.

(*b*) £78,996, £5,892 and £48,235 aggregating £133,123 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway Sinking Funds—the purchase-money £139,351 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £23,330 is on account of Discount Sinking Fund, and the cost of purchase £24,329 is charged in the Accounts, *viz.*, £21,497 under "Interest on Debt," and £2,832 under "State Railways—Interest on Debt."

No. 13.—ACCOUNT of Receipts and Disbursements of the Government of India,

	No. of Account.	No. of page.	India.	England.	Total.
			£	£	£
Brought forward			123,995,165	7,166,637	131,161,802
Loans and Advances by Imperial Government	93	278	323,481	...	323,481
NET			...	...	112,637
Loans and Advances by Provincial Governments	93A	288	520,020	...	520,020
NET			...	...	108,716
Capital Account of Local Boards	94	289	1,468	...	1,468
NET			...	...	1,468
Remittances					
Inland Money Orders		297	22,615,846	...	
Other Departmental Accounts		297	508,182	...	
Net Receipts by Civil Treasuries from—					
Post Office		297	920,401	...	
Public Works	*Vide* App. A.	297	3,653,677	...	
Guaranteed Railways		297	1,414,100	...	
Net Receipts from Civil Treasuries by—					
Telegraph		297	76,980	...	
Marine		297	272,374	...	
Military		297	13,301,965	...	
Remittance Account between England and India	95	291	8,141,834	6,887,929	
TOTAL			50,905,359	6,887,929	57,793,288
NET			...	...	0
Secretary of State's Bills drawn	96	292	...	(a) 23,725,162	23,725,162
Total Receipts			175,745,493	37,779,728	213,525,221
Opening Balance	97	293	11,869,552	7,294,782	19,164,334
GRAND TOTAL			187,615,045	45,074,510	232,689,555

(a) In addition to £700,396 for remittance of the Gold Reserve Fund.

in *India* and in *England*, for the Year ended 31st March 1905—*continued*.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			£	£	£
Brought forward			102,123,244	27,218,364	129,341,608
Loans and Advances by Imperial Government	93	278	210,844	...	210,844
NET			...	...	0
Loans and Advances by Provincial Governments	93A	288	411,304	...	411,304
NET			...	...	0
Remittances					
Inland Money Orders		299	22,592,446	...	
Other Local Remittances		...	63,277	...	
Other Departmental Accounts		299	511,800	...	
Net Payments into Civil Treasuries by—					
Post Office		299	920,317	...	
Public Works	*Vide* App. A	299	3,577,647	...	
Guaranteed Railways		299	1,414,100	...	
Net Issues from Civil Treasuries to—					
Telegraph		299	74,142	...	
Marine		299	271,980	...	
Military		299	13,301,965	...	
Remittance Account between England and India	95	291	7,942,576	7,593,565	
TOTAL			50,670,250	7,593,565	58,263,815
NET			...	...	470,527
Secretary of State's Bills paid	96	292	(a) 23,449,633	...	23,449,633
Total Disbursements			176,865,275	34,811,929	211,677,204
Closing Balance	97	293	10,749,770	10,262,581	21,012,351
GRAND TOTAL			187,615,045	45,074,510	232,689,555

(a) In addition to £706,396 for payment from the Gold Reserve Fund.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section A.—Revenue.

Revenue £50,452,635. Expenditure £8,569,136.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Revenue . .	14	Comparative Statement of Principal Sources of Ordinary Revenue.	36	41,416,768	...	...
Refunds and Assignments.	14A	Details of Refunds and Assignments . .	36	2,293,272	...	...
Refunds and Drawbacks.	15	Expenditure	37	...	...	224,490
Assignments and Compensations.	16	Expenditure	39	...	...	1,178,019
Land Revenue .	17A	Receipts	40	...	18,953,997	...
„ . .	17B	Expenditure	43	...	...	3,203,694
Opium . . .	18A	Receipts	44	...	6,021,499	...
„ . . .	18B	Store Account	44	...	...	...
„ . . .	18C	Expenditure	45	...	...	1,967,085
Salt . . .	19A	Receipts	45	...	5,354,768	...
„ . . .	19B	Store Account	45	...	...	...
„ . . .	19C	Expenditure	46	...	...	345,102
Stamps . . .	20	Receipts and Expenditure . . .	47	...	3,738,362	121,091
Excise . .	21	Receipts and Expenditure . . .	48	...	5,353,424	242,314
Provincial Rates .	22	Receipts and Expenditure . . .	49	...	2,824,481	36,641
Customs . . .	23A	Receipts	50	...	4,361,771	...
„ . . .	23B	Expenditure	52	...	...	179,246
Assessed Taxes .	24	Receipts and Expenditure . .	53	...	1,269,802	21,417
Forest . . .	25	Receipts	54	...	1,601,997	...
„ . . .	„	Expenditure	55	...	...	869,138
Registration . .	26	Receipts and Expenditure . .	56	...	338,690	180,899
Tributes . .	27	Receipts	58	...	633,844	...
			Total .		50,452,635	8,569,130

No. 14.—STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1905.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue Per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	*Sq. Miles.*	*No.*	₹	₹
Burma	3,70,75,481	16,38,131	33,14,220	72,81,670	17,72,003	1,46,57,838	14,03,015	89,59,756	1,85,161	7,62,87,275	4,29,825	7,58,57,450	168,775	9,252,875	4,49,459	8,198
India, General	15,31,372	...	3,55,136	12,46,491	1,25,106	...	16,26,667	8,61,060	16,798	57,62,630	33,52,617	24,10,013	...	965,765	...	2,495
Central Provinces	87,29,557	...	15,45,619	31,75,849	12,58,817	...	3,21,954	13,52,819	96,852	1,64,81,467	7,45,016	1,57,36,451	86,469	9,878,187	1,81,990	1,593
Berar	83,06,277	...	8,90,042	24,46,388	7,37,146	...	2,66,473	6,60,640	1,03,249	1,34,10,215	34,99,126	99,11,089	17,763	2,754,016	5,57,963	3,599
Assam	63,37,256	...	9,98,662	30,54,075	6,92,564	...	2,54,726	8,15,677	71,845	1,22,24,805	70,880	1,21,53,925	52,959	5,841,878	2,29,497	2,080
Bengal	4,11,45,565	...	2,08,60,708	1,67,90,284	1,06,09,544	...	50,94,321	11,67,472	16,89,610	9,73,57,504	5,39,380	9,68,18,124	157,796	74,744,866	6,13,565	1,295
United Provinces of Agra and Oudh	6,31,54,365	...	84,46,788	1,02,25,122	1,05,61,493	...	20,90,294	23,97,318	4,54,425	9,73,29,805	37,28,868	9,36,00,937	103,678	47,675,772	9,02,804	1,963
Punjab	2,41,82,016	...	40,36,355	31,62,955	47,35,376	...	12,63,607	18,74,443	2,31,704	3,94,86,456	16,88,425	3,77,98,031	97,209	20,306,252	3,88,833	1,861
North-West Frontier Province	19,29,198	...	3,73,662	1,96,028	3,71,359	...	1,09,970	90,991	26,182	30,97,390	1,79,828	29,17,562	13,214	2,009,887	2,20,793	1,452
Madras	5,03,41,170	...	88,43,981	1,87,55,824	86,19,314	...	27,13,006	28,29,216	16,08,117	9,37,10,628	65,32,844	8,71,77,784	141,693	38,209,436	6,15,258	2,282
Bombay	4,15,77,697	...	64,10,263	1,39,66,682	28,84,497	...	39,02,999	30,20,558	5,96,402	7,23,59,098	1,36,32,270	5,87,26,828	122,903	18,515,587	4,77,831	3,172
	28,43,09,954	16,38,131	5,60,75,436	8,03,01,368	4,23,67,219	1,46,57,838	1,90,47,032	2,40,29,950	50,80,345	52,75,07,273	3,43,99,079	49,31,08,194	662,459	230,154,521	5,12,342	2,143
Salt	...	7,86,83,389	...	...	...	...	...	...	...	7,86,83,389	2,75,715	7,84,07,674	...	...	...	...
Customs	...	...	...	...	...	5,07,68,724	...	...	...	5,07,68,724	10,33,065	4 97,35,659	...	...	...	...
TOTAL ₹	28,43,09,954	8,03,21,520	5,60,75,436	8,03,01,368	4,23,67,219	6,54,26,562	1,90,47,032	2,40,29,950	50,80,345	65,69,59,386	3,57,07,859	62,12,51,527	962,459	230,154,521	6,45,484	2,699
Total converted into £ at ₹15=£1 £	18,953,997	5,354,768	3,738,362	5,353,424	2,824,481	4,361,771	1,269,802	1,601,997	338,690	43,797,292	2,380,524	41,416,768	...	...	...	...
Revenue per 1,000 Square Miles ₹	2,95,400	83,454	58,263	83,434	44,020	67,978	19,790	24,967	5,278	6,82,584	...	6,45,484	...	...	...	...
Ditto converted into £ at ₹15 = £1 £	19,693	5,564	3,884	5,562	2,935	4,532	1,319	1,665	352	45,506	...	43,032	...	...	...	...
Revenue per 1,000 of Population ₹	1,235·3	349·0	243·6	348·9	184·1	284·3	82·7	104·4	22·1	2,854·4	...	2,699·3	...	...	...	...
Ditto converted into £ at ₹15=£1 £	82·4	23·2	16·2	23·3	12·3	18·9	5·5	7·0	1·5	190·3	...	179·9	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 14A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No 14.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Refunds, Account No. 15, page 37	28,993	64,524	25,038	(b)4,29,402	34,906	2,82,331	1,57,973	1,09,229	17,518	2,63,794	5,95,851	20,09,559
Assignments and Compensation, Account No. 16, page 38	33,18,765	51,133	25,12,533	423	35,974	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280
Allowances to District and Village Officers, (c) Account No. 17 B, page 43	4,859	6,29,359	9,61,555	...	...	...	32,48,339	13,28,670	1,40,366	51,14,418	32,91,674	1,47,19,240
TOTAL	33,52,617	7,45,016	34,99,126	4,29,825	70,880	5,39,380	37,28,868	16,88,425	1,79,828	65,32,844	1,36,32,270	3,43,99,079
Total India converted into £ at ₹15=£1 £												2,293,272

(b) Includes ₹2,12,816 and ₹19,659 on account of refunds of Customs and Salt Duties, respectively, in Burma.
(c) Includes ₹4,859, ₹6,26,517, ₹32,48,339, ₹13,21,938, ₹1,19584, ₹14,70,531 and ₹19,80,259 in India General, Central Provinces, United Provinces of Agra and Oudh, Punjab, North-West Frontier Province, Madras and Bombay, respectively, shown against "District Charges" under "Land Records and Agriculture."

No. 15.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1905.

A.—Revenue Heads.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
													Imperial.	Provincial.	Local.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue .	14,129	21,375	15,473	1,15,274	16,321	40,771	24,991	40,785	9,565	90,244	2,50,798	6,39,726	4,43,149	1,96,059	518
Stamps . .	5,713	20,832	5,990	46,381	5,660	1,69,467	93,541	56,154	6,406	1,09,959	98,803	6,18,906	2,62,964	3,55,942	...
Excise	1,053	16,054	820	15,913	5,711	20,044	16,814	1,337	189	14,445	2,09,604	3,01,984	2,20,494	81,490	...
Provincial Rates .	152	1,981	425	5,005	4,434	18,031	4,033	3,211	580	7,169	16,821	61,842	557	8,976	52,309
Assessed Taxes .	3,095	2,250	2,204	6,643	536	29,376	11,734	6,962	694	23,742	13,327	1,00,563	69,057	31,071	435
Forest . . .	4,786	1,962	116	7,304	2,133	1,027	6,656	742	...	15,143	2,658	42,527	29,420	13,107	...
Registration . . .	65	70	10	407	111	3,615	204	38	84	3,092	3,840	11,536	2,545	8,991	...
TOTAL (a) . ₹	28,993	64,524	25,038	1,96,927	34,906	2,82,331	1,57,973	1,09,229	17,518	2,63,794	5,95,851	17,77,084	10,28,186	6,95,636	53,262
Opium	...	...	...	...	...	586	...	...	...	...	...	586	586	...	...
Salt	28,344	...	...	19,659	...	1,62,338	...	...	...	22,443	62,590	2,95,374	2,85,545	9,829	...
Customs . . .	...	1,180	...	2,12,816	...	3,99,668	...	100	...	67,791	5,64,326	12,45,881	12,45,324	557	...
Tributes . . .	...	...	...	48,434	...	...	...	...	...	...	...	48,434	48,434	...	...
TOTAL REFUNDS AND DRAWBACKS . ₹	57,337	65,704	25,038	4,77,836	34,906	8,44,923	1,57,973	1,09,329	17,518	3,54,028	12,22,767	33,67,359	26,08,075	7,06,022	53,262
Total India converted into £ at R15 = £1 . . . . . £												224,490	173,872	47,068	3,550

(a) For comparison with figures given in Account No. 14A., page 36 as regards Burma, *see* note (*b*) to that Account.

No. 16.—ACCOUNT of ASSIGNMENTS and COM

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	No. of Item.
	₹	₹	₹	₹	₹	
LAND REVENUE COMPENSATIONS—						
Inamdars and other Grantees	...	...	2,123	423	600	1
Pensions in lieu of Resumed Lands	228	4,344	1,428	...	...	2
Malikana, or Allowances to Excluded Proprietors	81	3,957	...	...	2,291	3
Compensation to Holkar (for Keyso Rao Patan)	25,424	...	...	...	...	4
Do. to Bhutan Government (for resumption of Doars in Assam)	...	...	...	...	...	5
Other Land Revenue Compensations	9,927	21,948	...	...	13,434	6
	35,660	30,249	3,551	423	16,325	7
OPIUM COMPENSATIONS—						
To the French Government	...	...	...	...	...	8
„ Native States	...	...	...	...	...	9
	...	...	...	...	...	10
SALT COMPENSATIONS—						
To Jodhpur	9,61,395	...	...	...	...	11
„ Jaipur	6,88,309	...	...	...	...	12
„ Gwalior	3,12,500	...	...	...	...	13
„ Bharatpur	1,50,500	...	...	...	...	14
„ Alwar	1,25,000	...	...	...	...	15
„ Bhawalpur	80,000	...	...	...	...	16
„ Dholepur	60,000	...	...	...	...	17
„ Holkar	61,875	...	...	...	...	18
„ Kishengarh	25,000	...	...	...	...	19
„ Mewar	2,02,075	...	...	...	...	20
„ Tonk	20,000	...	...	...	...	21
„ Jaipur and Jodhpur (under the Sambhar Lake Treaty)	2,39,876	...	...	...	...	22
„ Cambay	...	...	...	...	...	23
„ Pudukkottai	...	...	...	...	...	24
„ Other Native States	1,40,149	...	...	...	...	25
„ The French Government	...	...	...	...	...	26
Other Salt Compensations	...	...	...	...	...	27
	30,66,679	...	...	...	...	28
EXCISE COMPENSATIONS—						
To the French Government	...	...	...	...	...	29
„ Native States, Zemindars, etc.	...	1,384	...	...	...	30
	...	1,384	...	...	...	31
CUSTOMS COMPENSATIONS—						
To Native States, etc.	...	...	...	...	...	32
PURCHASE OF LIFE PENSIONS	...	...	...	...	...	33
MISCELLANEOUS COMPENSATIONS—						
To Maharaja of Kishengarh (for loss of Transit duty on Rajputana Railway)	20,000	...	...	...	...	34
„ Khan of Khelat (for surrender of right to levy dues in Bolan)	30,000	...	...	...	...	35
„ Khan of Khelat (for Quit-rent)	1,51,500	...	...	...	...	36
„ Nizam of Hyderabad (for Quit-rent)	...	...	25,00,000	...	...	37
„ Janjira State (for assimilation of Customs System to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium, and Liquor)	...	...	...	...	...	38
Posa (commuted Blackmail) to Hill Tribes in Assam	...	...	...	...	15,714	39
Sayer Compensations	...	...	...	...	1,333	40
Other Compensations	14,926	19,500	8,982	...	2,602	41
	2,16,426	19,500	25,08,982	...	19,649	42
TOTAL ASSIGNMENTS AND COMPENSATIONS ₹	33,18,765	51,133	25,12,533	423	35,974	43

Total India

PENSATIONS for the Year ended 31st March 1905.

No. of Item.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	Total.	Distribution of Total.	
								Imperial.	Provincial.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	1,806	...	...	7,210	79,29,529	79,41,691	12,162	79,29,529
2	5,052	42,443	79,095	21,270	1,99,782	11,63,287	15,16,929	3,53,642	11,63,287
3	1,50,697	2,43,959	...	...	2,82,246	...	6,83,231	2,84,618	3,98,613
4	...	...	...	...	...	...	25,424	25,424	...
5	50,000	...	...	...	...	...	50,000	50,000	...
6	...	...	6,227	...	5,400	...	56,936	56,936	...
7	2,05,749	2,88,208	85,322	21,270	4,94,638	90,92,816	1,02,74,211	7,82,782	94,91,429
8	5,000	...	...	...	...	...	5,000	5,000	...
9	...	...	...	...	...	45,639	45,639	...	45,639
10	5,000	...	...	...	...	45,639	50,639	5,000	45,639
11	...	...	...	...	...	...	9,61,395	9,61,395	...
12	...	...	...	...	...	...	6,88,309	6,88,309	...
13	...	...	...	...	...	...	3,12,500	3,12,500	...
14	...	...	...	...	...	...	1,50,500	1,50,500	...
15	...	...	...	...	...	...	1,25,000	1,25,000	...
16	...	...	...	...	...	...	80,000	80,000	...
17	...	...	...	...	...	...	60,000	60,000	...
18	...	...	...	...	...	...	61,875	61,875	...
19	...	...	...	...	...	...	25,000	25,000	...
20	...	...	...	...	...	...	2,02,075	2,02,075	...
21	...	...	...	...	...	...	20,000	20,000	...
22	...	...	...	...	...	...	2,39,876	2,39,876	...
23	...	...	...	...	...	40,000	40,000	...	40,000
24	...	...	...	...	38,000	...	38,000	38,000	...
25	...	...	...	...	...	10,197	1,50,346	1,40,149	10,197
26	20,000	...	...	...	4,40,000	....	4,60,000	4,60,000	...
27	...	...	...	...	9,275	...	9,275	9,275	...
28	20,000	...	...	...	4,87,275	50,197	36,24,151	35,73,954	50,197
29	...	...	...	...	3,550	...	3,550	3,550	...
30	...	8,460	6,650	...	5,555	3,80,803	4,02,852	3,07,651	95,201
31	...	8,460	6,650	...	9,105	3,80,803	4,06,402	3,11,201	95,201
32	...	...	22,696	600	1,45,118	6,788	1,75,202	1,68,414	6,788
33	...	...	3,408	...	...	...	3,408	3,408	...
34	...	...	...	...	...	...	20,000	20,000	...
35	...	...	...	...	...	...	30,000	30,000	...
36	...	...	...	...	...	...	1,51,500	1,51,500	...
37	...	...	...	...	...	...	25,00,000	25,00,000	...
38	...	...	...	...	...	13,000	13,000	...	13,000
39	...	...	...	...	...	...	15,714	15,714	...
40	26,300	24,100	...	...	...	...	51,733	51,733	...
41	...	1,788	1,32,450	74	18,496	1,55,502	3,54,320	1,98,818	1,55,502
42	26,300	25,888	1,32,450	74	18,496	1,68,502	31,36,267	29,67,765	1,68,502
43	2,57,049	3,22,556	2,50,526	21,944	11,54,632	97,44,745	1,76,70,280	78,12,524	98,57,756
converted into £ at ₹ 15=£1						£	1,178,019	520,835	657,184

No. 17A.—ACCOUNT of LAND REVENUE for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue . .	13,85,452	86,71,391	82,33,385	2,18,63,864	58,72,632	3,96,20,329	6,39,41,646	2,48,52,598	18,56,232	5,55,74,255	3,37,59,279	26,56,31,063
Sale of proprietary right of Government in land . .	32	...	...	...	1,213	9,346	870	636	...	...	...	12,097
Sale of waste lands and Redemption of Land Revenue .	792	8	22,817	7,698	823	70,931	603	6,20,702	1,056	31,024	...	7,56,454
Assessment of alienated Lands, less Quit-rents . . .	...	...	...	...	...	87,558	...	2,13,454	2,759	...	90,82,272	93,86,043
Recovery of Survey and Settlement charges . . .	...	...	...	...	...	4,10,597	...	...	...	...	...	4,10,597
Receipts for the improvement of Government Estates . .	...	...	...	...	...	6,82,011	...	...	...	...	...	6,82,011
Capitation Tax, or House Tax levied in lieu thereof (*a*) . .	6,706	...	...	99,38,000	...	9,405	...	...	...	...	...	99,54,111
Fisheries and other receipts classed as Miscellaneous Land Revenue	1,38,390	58,158	50,075	52,85,135	4,62,588	2,55,388	6,75,308	7,04,200	1,20,399	26,42,372	4,84,308	1,08,76,321
TOTAL LAND REVENUE . ₹	15,31,372	87,29,557	83,06,277	3,70,94,697	63,37,256	4,11,45,565	6,46,18,427	2,63,91,590	19 ,0,446	5,82,47,651	4,33,25,859	29,77,08,697
DEDUCT—PORTION OF LAND REVENUE DUE TO IRRIGATION (shown in Account No. 63 under "J.—Irrigation," page 152) . . ₹	...	...	...	*19,216*	...	...	*14,64,062*	*22,09,574*	*51,248*	*79,06,481* (*b*)	*17,48,162* (*b*)	*1,33,98,743*
TOTAL LAND REVENUE under PRINCIPAL HEADS OF REVENUE ₹	15,31,372	87,29,557	83,06,277	3,70,75,481	63,37,256	4,11,45,565	6,31,54,365	2,41,82,016	19,29,198	5,03,41,170	4,15,77,697	28,43,09,954

Total Land Revenue in India under Principal Heads of Revenue ₹ 28,43,09,954 converted into £ at R15 = £1 . £ 18,953,997

Ditto ditto due to Irrigation ₹ 1,33,98,743 ditto ditto . £ 893,250

(*a*) Includes Thathameda Tax in Burma.

(*b*)

	Madras. ₹	Bombay. ₹
Total Collection at page 152 . . .	83,20,218	18,67,135
Less—Collection charges at page 153 . .	*4,13 737*	*1,18,973*
	79,06,481	17,48,162

No. 17B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
GENERAL CHARGES OF DISTRICT ADMINISTRATION:												
Part (*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	39,825	1,85,012	...	4,03,075	1,22,890	5,14,533	4,53,568	3,23,516	51,406	4,96,305	3,00,993	28,91,123
Part (*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, etc. (*b*)	29,579	2,41,982	...	6,60,731	1,47,212	9,89,384	6,64,726	3,94,610	71,907	11,81,591	6,18,144	49,99,866
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, etc. (*b*)	33,687	1,64,525	2,64,023	...	15,314	25,778	6,39,299	3,72,609	54,316	7,800	67,479	16,44,830
Payments to Officers of other Provinces (*b*)	...	...	...	...	...	...	...	...	...	...	47,609	47,609
Office Establishment (*b*)	48,429	1,19,806	83,189	4,51,318	1,60,668	6,53,344	9,68,498	2,48,268	40,404	4,59,938	5,88,857	38,22,719
District Establishments, including Tehsildars' and Subdivisional Establishments	88,395	1,24,999	77,943	4,76,861	48,871	3,70,470	6,69,600	2,94,102	33,440	10,18,921	8,51,342	40,44,944
Temporary Establishments	125	16,024	4,505	79,458	6,028	67,348	58,920	35,638	3,295	43,539	78,614	3,93,494
Remuneration to Copyists and Examiners	...	...	8,738	3,127	6,530	84,416	...	...	...	1,26,295	...	2,29,106
Travelling Allowance	14,505	38,289	13,612	1,18,971	25,797	1,51,437	1,06,666	1,03,434	17,390	3,00,369	2,49,862	11,40,332
Purchase, Repair, and Carriage of Tents	1,889	7,145	3,154	5,093	687	9,938	52,186	11,158	979	...	54,342	1,46,571
House-rent and other Allowances	...	1,620	...	9,997	...	3,003	...	6,028	8,836	18,420	...	47,904
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	...	4,395	...	4,395
Service of Processes against Defaulters	...	4,465	49	21,004	28,985	1,97,598	8,975	3,833	891	14,317	8,609	2,88,726
Law Charges	76	...	...	16	5,217	28,131	—837	421	1	13,220	742	46,987
Remittance of Treasure within Districts	296	3,016	1,994	28,821	1,998	11,809	11,940	6,726	1,675	24,789	15,183	1,08,247
Service Postage and Telegrams	7,702	23,200	7,724	51,696	10,840	55,990	52,774	90,885	18,674	2,86,458	1,80,551	7,86,494
Rents, Rates, and Taxes	176	1,288	...	15,840	1,159	42,190	2,937	3,280	210	24,732	6,435	98,247
Petty Construction and Repairs	2,134	—5	161	238	1,153	6,294	857	4,015	—911	51,349	32,435	97,720
Other Charges	13,572	45,791	19,567	1,51,718	32,915	2,12,479	1,34,314	88,829	12,836	2,10,175	3,71,759	12,93,955
Less—Recoveries and Contributions	...	...	...	...	...	*2,68,559*	...	...	...	...	*1,32,901*	*4,01,460*
TOTAL DISTRICT ADMINISTRATION—Carried forward	2,80,390	9,77,157	4,84,659	24,67,964	6,16,264	31,55,583	38,24,423	19,87,352	3,15,349	42,82,613	33,40,055	2,17,31,809

(*a*) The remaining part is charged under "Law and Justice" etc.
(*b*) Includes Exchange Compensation Allowance.

No. 17B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1905—*continued.*

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	2,80,390	9,77,157	4,84,659	24,67,964	6,16,264	31,55,583	38,24,423	19,87,352	3,15,349	42,82,613	33,40,055	2,17,31,809
SURVEY AND SETTLEMENT:												
Land Settlement Charges:												
Controlling Office	...	...	...	50,085	...	...	...	50,546	...	1,01,213	...	2,01,844
Salaries of Officers (*a*)	...	98,402	7,200	1,22,691	62,011	3,24,823	1,97,086	1,75,064	1,03,187	93,385	...	11,83,849
Office Establishment	...	28,109	3,613	9,803	3,645	42,883	70,061	66,822	30,764	87,428	...	3,43,128
Field Establishment (partly temporary)	...	11,050	14,633	1,33,224	23,555	60,671	786	1,86,142	89,298	...	...	5,19,359
Temporary Establishments	...	33,225	33	3,572	1,437	2,13,325	1,27,124	1,76,255	63,850	1,15,766	...	7,34,587
Contract Works and Special Services	...	17,308	...	...	41	1,41,577	13,167	...	...	...	...	1,72,093
Colonization Charges	...	...	...	...	...	...	...	4,472	...	...	45,003	49,475
Travelling and other Allowances	...	12,812	2,931	18,255	8,197	81,221	16,134	42,594	17,787	21,501	...	2,21,432
Service Postage and Telegrams	...	1,698	166	348	911	5,955	1,514	21,878	8,454	2,698	...	43,622
Rents, Rates, and Taxes	...	880	80	3,047	143	5,303	3,250	3,097	3,088	3,700	...	22,588
Other Charges	...	34,310	2,530	6,205	11,678	1,31,062	36,299	71,182	21,423	7,019	...	3,21,708
Share of charges transferred from Land Records and Agriculture	...	...	...	...	...	14,599	...	...	...	...	...	14,599
Less—Settlement Charges recoverable from private Estates	...	...	...	...	...	*3,89,426*	...	...	...	...	...	*3,89,426*
	...	2,37,794	31,186	3,47,230	1,11,618	6,31,993	4,65,421	7,98,052	3,37,851	4,32,710	45,003	34,38,858
Revenue Survey—												
Portion of the Survey of India Charges transferred from Account No. 42C. page 104:												
Controlling Staff	51,236	...	...	...	...	...	...	...	...	...	...	51,236
Correspondence and Drawing	60,541	...	...	...	...	...	...	...	...	...	...	60,541
Charges of Survey Parties	...	...	...	1,59,397	...	27,026	226	37,380	...	...	...	2,24,029
Cadastral Maps	...	...	...	2,013	...	...	6,300	...	...	...	...	8,313
Extra Departmental Mapping	...	...	...	...	...	...	...	2,098	...	...	...	2,098
	1,11,777	...	...	1,61,410	...	27,026	6,526	39,478	...	...	...	3,46,217
Local Survey Charges:												
Controlling Office	...	...	...	...	17,378	11,119	...	...	...	1,41,262	...	1,69,759
Salaries of Officers (*a*)	1,558	...	...	1,768	...	86,748	4,800	...	...	77,349	12,750	1,84,973
Office Establishment	13,267	...	...	...	...	...	...	...	...	10,040	(*a*)29,044	52,351
Field Establishment	15,117	...	...	1,03,835	922	3,12,769	14,388	...	...	2,67,835	...	7,14,866
Extra Departmental and Mapping Charges	...	...	...	...	...	2,76,474	...	...	...	...	7,951	2,84,425
Travelling and other Allowances	1,794	...	...	4,478	753	45,049	1,488	...	...	32,127	21	85,710
Service Postage and Telegrams	...	...	...	168	59	2,880	140	...	...	4,215	455	7,917
Rents, Rates, and Taxes	...	...	...	700	...	11,298	180	...	...	3,385	108	15,671

Share of Charges of Superintendent of Provincial Surveys	...	...	...	...	...	28,035	...	...	...	...	...	28,035
Bengal Drawing Office	...	...	...	...	...	92,217	...	...	...	...	...	92,217
Other Charges	3,356	...	...	6,842	2	1,025	4,721	...	...	62,866	15,333	94,145
Less—Recoveries and Contributions	...	...	...	...	...	...	*25,793*	...	...	*1,01,976*	...	*1,27,769*
„ Survey Charges adjustable under "Scientific, etc., Departments—Survey of India"	...	...	...	...	...	*1,33,168*	...	...	...	...	...	*1,33,168*
„ Survey Charges recoverable from private Estates	...	...	...	...	...	*56,141*	...	...	...	...	...	*56,141*
	1,46,869	...	...	2,79,201	19,114	7,05,331	6,450	39,478	...	4,97,103	65,602	17,59,208
TOTAL SURVEY AND SETTLEMENT	1,46,869	2,37,794	31,186	6,26,431	1,30,732	(*b*)13,37,324	4,71,871	8,37,530	3,37,851	9,29,813	1,10,665	51,98,066
LAND RECORDS AND AGRICULTURE:												
Directorate—												
Salaries of Director and Assistants, etc. (*a*)	7,575	34,546		29,760	31,236	37,761	45,855	25,561	...	31,958	69,016	3,13,268
Establishments (partly temporary)	1,258	24,595	740	1,780	8,053	14,951	29,188	8,109	...	31,536	87,975	2,08,185
Travelling and other Allowances	...	8,149	438	6,409	4,636	12,742	5,033	3,603	...	8,995	24,611	74,616
Service Postage and Telegrams	...	3,649	...	2,948	1,553	1,926	2,150	3,376	...	1,560	5,912	23,074
Rents, Rates, and Taxes	...	...	...	...	85	...	233	...	...	...	4,843	5,161
Other Charges	1,320	4,901	...	5,634	1,310	3,536	5,066	2,895	...	3,941	(*d*)74,179	1,02,782
Less—Recoveries and Contributions	...	...	...	...	...	...	*2,860*	...	...	...	...	*2,860*
„ Share of charges transferred to "Land Settlement"	...	...	...	...	...	*14,599*	...	...	...	...	...	*14,599*
District Charges	1,18,029	6,51,391	4,638	6,92,239	1,70,961	40,085	35,38,653	15,21,026	1,43,991	18,93,828	23,72,772	1,11,47,613
TOTAL LAND RECORDS AND AGRICULTURE	1,28,182	7,27,231	5,816	7,38,770	2 17,834	96,402	36,23,318	15,64,570	1,43,991	19,71,818	26,39,308	1,18 57,240
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:												
Management of Government Estates	...	40,901	...	...	2.372	6,71,593	2,14,168	...	...	...	...	9,29,034
Management of Grazing Lands	...	...	...	...	...	...	...	11,739	2,450	...	...	14,189
Commission on Land Revenue Collections, etc.	15,597	35,179	...	10,78,354	1,85,314	1,107	4,988	...	...	...	37	13,20,576
Commission on Capitation Tax (*c*)	...	...	...	8,17,227	...	...	...	...	...	...	...	8,17,227
Commission on Fishery Collections	...	...	...	27,312	...	...	...	...	...	...	5,132	32,444
Charges on account of Encumbered Estates	...	...	...	...	...	...	97,648	...	...	...	...	97,648
Inam Commissioner, Madras	...	...	...	...	...	...	...	...	...	96,841	...	96,841
Allowances to District and Village Officers	...	2,842	9,61,555	...	...	...	...	6,732	20,782	36,43,887	13,11,415	59,47,213
TOTAL DIRECT CHARGES OF COLLECTION	15,597	78,922	9,61,555	19,22,893	1,87,686	6,72,700	3,16,804	18,471	23,232	37,40,728	13,16,584	92,55,172
TOTAL CHARGES IN INDIA ₹	5,71,038	20,21,104	14,83,216	57,56,058	11,52,516	52,62,009	82,36,416	44,07,923	8,20,423	1,09,24,972	74,06,612	4,80,42,287
CHARGES IN ENGLAND:												
Total India converted into £ at ₹15=£1. £												3,202,819
Law Charges in connection with Appeals from India, a portion of which is recoverable in India											443	
Stores for India: Printing plant, etc.											432	875
TOTAL CHARGES AGAINST "LAND REVENUE" £												3,203,694

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes Behar Survey and Settlement Charges:—

	Survey. ₹	Settlement. ₹	TOTAL. ₹
Seven-sixteenth share recoverable from Zemindars	1,17,149	84,659	2,01,808
Five-sixteenth „ „ „ Tenants	83,679	60,471	1,44,150
One-fourth „ to be borne by Government	66,943	48,376	1,15,319
TOTAL	2,67,771	1,93,506	4,61,277

(*c*) Includes Commission on Thathameda Tax collections in Burma.

(*d*) Includes ₹60,662 on accoun of charges for special measurement operations in Sind.

No. 18A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1905.

REVENUE.		India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Bombay.	TOTAL.
		₹	₹	₹	₹.	₹	₹	₹	₹	₹	₹
BENGAL OPIUM—											
Proceeds of 48,000 Chests sold by auction in Calcutta for export, being at the average rate of ₹1,587-5-8 per Chest		...	...	...	...	7,61,93,120	...	...	...	...	7,61,93,120
Value of Opium sold by the Excise Department for consumption in India under Revenue Regulations (at the rate of ₹8-8 per Seer)		43	2,88,409	6,49,480	4,65,419	7,59,988	5,62,219	62,688	7,225	...	27,95,471
Miscellaneous receipts		4	...	...	...	60,608	...	...	...	...	60,612
TOTAL BENGAL OPIUM	₹	47	2,88,409	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	...	7,90,49,203
BOMBAY OPIUM—											
Duty realised on 18,821½ Chests of Malwa Opium, at the average rate of ₹597 per Chest		...	...	...	...	...	....	...	...	1,12,36,875	1,12,36,875
Compensation and Miscellaneous receipts		...	...	...	...	...	...	...	...	36,413	36,413
TOTAL BOMBAY OPIUM	₹	...	...	...	...	...	...	...	...	1,12,73,288	1,12,73,288
TOTAL OPIUM REVENUE	₹	47	2,88,409	6,49,480	4,65,419	7,70,13,716	5,62,219	62,688	7,225	1,12,73,288	9,03,22,491
										Total India converted into £ at ₹15=£1. £	6,021,499

No. 18B.—ACCOUNT of BENGAL OPIUM STORE for the Year ended 31st March 1905.

	FOR EXPORT.		FOR SALE IN INDIA.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in store in Calcutta on 1st April 1904	67,758	1,15,400	764	1,146
In store at Factories on above date	...	...	1,393	2,089
Produce of season 1903-1904	50,000	85,156	4,741	7,113
Transferred from Muster Opium Account	4	7	...	...
TOTAL	1,17,762	2,00,563	6,898	10,348
Sold by Auction from 1st April 1904 to 31st March 1905	48,000	81,750	...	...
Issued to Excise Department	...	...	5,289	7,934
Issued to Medical Department	...	...	11	17
TOTAL EXPENDED	48,000	81,750	5,300	7,951
Balance in store in Calcutta on 31st March 1905	68,262	1,16,259	984	1,476
Balance in Factories „ „ „	1,500	2,554	614	921
BALANCE IN STORE ON 31ST MARCH 1905	69,762	1,18,813	1,598	2,397

No. 18C.—ACCOUNT of CHARGES in connection with OPIUM.

COST OF PRODUCTION OF BENGAL OPIUM.	Behar	Benares.	TOTAL.	
	₹	₹	₹	
Superintendence	61,687	76,642	1,38,329	
Opium Factory	5,28,034	4,60,535	9,89,469	
District Staff	5,49,845	8,05,706	13,55,551	
Payments to cultivators (current year)	26,93,769	46,09,048	73,02,817	
Do. do. (past year)	55,68,246	1,40,54,270	1,96,22,516	
	94,02,481	2,00,06,201	2,94,08,682	
Opium Miscellaneous Charges in Calcutta			23,294	
TOTAL BENGAL			R 2,94,31,976	
Ditto converted into £ at R15 = £1			£	1,962,131
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies			£	2,310
TOTAL, BENGAL OPIUM			£	1,964,441

CHARGES FOR MALWA OPIUM.	INDIA, GENERAL.	BOMBAY.	TOTAL.	
	₹	₹	₹	
Establishment and Contingent Charges of the Agency at Indore	11,181	...	11,181	
Establishment	...	10,459	10,459	
Contingent Charges	...	14,824	14,824	
Payments to officers of other Provinces	...	3,194	3,194	
TOTAL MALWA OPIUM R	11,181	(a)28,477	39,658	
Ditto converted into £ at R15 = £1 £	745	1,899	2,644	2,644
TOTAL CHARGES UNDER OPIUM IN INDIA			R 2,94,71,634	
			£ 1,964,775	
TOTAL CHARGES UNDER OPIUM			£	1,967,085

(a) Does not include the salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the Opium is grown, as they are paid by the States concerned.

No. 19A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1905.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹
Sales of Government Salt	12,69,752	...	...	8,30,428	6,40,825	27,41,005
Excise duty on Salt manufactured locally	1,55,12,229	2,40,165	2,560	1,85,62,532	1,84,56,690	5,28,04,176
Duty on Salt imported from England	...	5,63,878	1,22,42,688	4,175	23,375	1,28,34,116
Duty on other imported Salt, sea-borne	...	8,34,088	99,47,930	13,304	12,875	1,08,08,197
Frontier duty on Salt imported by land	...	...	...	92	5,59,126	5,59,218
Treaty Price of Salt	...	...	...	...	2,252	2,252
Miscellaneous Receipts	1,53,329	...	1,68,427	97,474	1,53,326	5,72,556
TOTAL SALT REVENUE R	1,69,35,310	16,38,131	2,23,61,605	1,95,38,005	1,98,48,469	8,03,21,520
Total India converted into £ at R15= £1 £						5,354,768

No. 19B.—ACCOUNT of SALT STORE for the Year ended 31st March 1905.

	INDIA.	PUNJAB.	N. W. F. P	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*	*Mds.*
Salt in store on 1st April 1904	17,40,185	1,68,356	2,205	32,15,200	43,84,795
Manufactured, excavated, or purchased during the year	(b)44,88,729	29,14,144	4,53,903	34,53,604	36,54,173
	62,28,914	30,82,500	4,56,108	66,68,804	80,38,968
Removed by Purchasers during the year	(c)44,02,856	24,88,711	4,54,136	39,42,482	36,76,359
Wastage, etc., written off	1,65,050	...	...	2,54,314	2,95,093
	45,67,906	24,88,711	4,54,136	41,96,796	39,72,052
Balance in store on 31st March 1905	16,61,008	5,93,789	1,972	24,72,008	40,66,916

(b) Includes 1,39,812 *Mds.* on account of excesses on heaps cleared.
(c) Includes 23,760 *Mds.* on account of "Free Deliveries" to Native States.

No. 19C.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including manufacturing charges and cost of SALT, for the Year ended 31st March 1905.

	India, General.	Burma.	Bengal.	Madras.	Bombay.	TOTAL.
SALARIES, ESTABLISHMENTS, AND CONTINGENCIES.	₹	₹	₹	₹	₹	₹
Commissioner(*a*)	30,825	...	...	41,439	...	72,264
Deputy and Assistant Commissioners (*a*)	82,718	...	9,247	1,71,791 (*a*)	...	2,63,756
Personal Assistant and Secretary to Commissioner	4,200	...	...	19,273	...	23,473
Collectors, Deputy and Assistant Collectors, etc. (*a*)	...	...	... (*a*)	... (*a*)	1,25,992 (*a*)	1,25,992
Superintendent, Inspectors, Assistant and Sub-Inspectors, etc.	...	12,402	59,157	8,95,922	1,48,403	11,15,884
Chief Account Officer (*a*)	...	...	...	...	7,142	7,142
Establishment	61,748	3,559	96,261	9,63,696	5,28,433	16,53,697
Commission on Salt Collection	...	5,859	...	...	9,394	15,253
Removal of Salt purchased by traders	82,748	...	...	...	...	82,748
Fish-curing yards, etc.	...	...	...	279	5,590	5,869
Arms and Accoutrements	...	...	154	3,264	504	3,922
Purchase, repair, and carriage of tents and conveyance of records	9,976	...	186	21,243	1,997	33,402
Rewards	2,796	...	3,885	59,315	5,987	71,983
Service Postage	6,554	...	1,340	42,969	7,698	58,561
Service Telegrams	939	...	159	1,340	285	2,723
Rents, Rates, and Taxes	929	...	44,734	13,086	2,590	61,339
Scales and Weights	...	...	4,054	...	2,613	6,667
Travelling Allowances	44,010	1,087	25,804	1,36,017	42,544	2,49,462
House-rent and other Allowances	948	...	1,183	28,620	30,915	61,666
Petty Construction and Repairs	39,409	...	10,709	1,22,478	34,696	2,07,292
Liveries, Belts, Badges, Clothing, etc.	8,362	...	2,879	30,194	3,012	44,447
Office Expenses and Miscellaneous	17,715	829	50,091	85,011	1,14,395	2,68,041
Manufacture and Excavation of Salt:						
Sambhar 1,22,298						
Didwana 7,740						
Pachbudra 45,425						
Punjab Mines 99,568						
	2,75,031	...	...	...	...	2,75,031
	6,68,908	23,736	3,09,843	26,35,937	10,72,190	47,10,614
Deduct—Amount Chargeable to Excise	...	...	...	*9,94,891*	...	*9,94,891*
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	*1,30,907*	*94,542*	*2,25,449*
TOTAL SALARIES, ETC.	6,68,908	23,736	3,09,843	15,10,139	9,77,648	34,90,274
Preventive Establishment	3,67,148	...	...	...	4,83,755	8,50,903
Deduct—Amount Chargeable to Customs (see page 52)	...	...	...	...	*48,375*	*48,375*
TOTAL PREVENTIVE ESTABLISHMENT	3,67,148	...	...	...	4,35,380	8,02,528
Salt Purchase and Freight	...	...	...	4,91,973	3,77,984	8,69,957
TOTAL SALT CHARGES IN INDIA	10,36,056	23,736	3,09,843	20,02,112	17,91,012	51,62,759
Total India converted into £ at ₹15 = £1					£	344,184
CHARGES IN ENGLAND: Stores for India: Weighing Machines, etc.					£	918
TOTAL CHARGES UNDER SALT					£	345,102

(*a*) Includes Exchange Compensation Allowance.

No. 20.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale of Court-fee Stamps	2,19,422	10,53,762	5,08,937	18,81,275	7,22,723	1,52,44,413	64,97,738	27,22,776	2,39,081	55,65,359	35,79,700	3,82,35,186
Sale of Commercial and other Stamps	1,19,348	4,86,719	3,76,348	13,63,711	2,68,631	53,72,517	19,17,040	12,11,056	1,32,591	31,61,236	26,72,083	1,70,81,280
Fines and Penalties	3,602	4,076	3,059	16,277	4,185	28,977	11,653	25,558	1,557	56,653	15,706	1,71,303
Miscellaneous	12,764	1,062	1,698	52,957	3,123	2,14,801	20,357	76,965	433	60,733	1,42,774	5,87,667
TOTAL STAMP REVENUE ₹	3,55,136	15,45,619	8,90,042	33,14,220	9,98,662	2,08,60,708	84,46,788	40,36,355	3,73,662	88,43,981	64,10,263	5,60,75,436
Deduct—Refunds	*5,713*	*20,832*	*5,990*	*46,381*	*5,660*	*1,69,467*	*93,541*	*56,154*	*6,406*	*1,09,959*	*98,803*	*6,18,906*
NET REVENUE from STAMPS ₹	3,49,423	15,24,787	8,84,052	32,67,839	9,93,002	2,06,91,241	83,53,247	39,80,201	3,67,256	87,34,022	63,11,460	5,54,56,530
										Total Revenue ₹5,60,75,436 converted into £ at ₹15 = £1 . £		3,738,362
CHARGES FOR COLLECTION.												
Superintendence—												
Salary of the Superintendent or other Officers	...	...	...	1,152	...	(a) 5,106	...	...	...	6,100	7,200	19,558
Establishment of Superintendent or other Officers	26,874	...	2,753	1,745	...	10,676	997	300	396	10,726	36,076	90,543
Contingent Expenses, Packing Charges, etc.	26,816	3,603	1,653	4,673	221	13,273	14,451	27,968	2,870	9,374	15,868	1,20,770
Charges for the sale of Stamps, *viz.*:—												
Clerks and Servants	...	...	...	11,522	...	1,365	838	...	...	2,397	2,280	18,402
Commission to Vendors	242	1,728	1,774	...	...	...	610	...	...	...	3,529	7,883
Discount on sale of Court-fee Stamps	2,016	2,298	6,943	11,198	7,116	1,36,009	47,794	24,800	2,348	55,175	17,435	3,13,132
Discount on sale of General Stamps	5,286	22,072	12,686	34,513	13,949	2,09,830	67,681	59,812	6,408	1,48,297	80,884	6,61,418
Contingencies and Miscellaneous	...	...	...	...	...	...	8	2,774	430	...	...	3,212
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—8,23,871*	43,085	26,360	62,023	19,863	3,15,798	1,02,427	55,378	7,374	1,20,577	70,986	...
TOTAL CHARGES in INDIA. ₹	*—7,62,637*	72,786	52,169	1,26,826	41,149	6,92,057	2,34,806	1,71,032	19,826	3,52,646	2,34,258	12,34,918
											Total Charges in India converted into £ at ₹15 = £1 .		82,328
CHARGES IN ENGLAND: Stores for India												38,763
											TOTAL CHARGES for COLLECTION of STAMP REVENUE . £		121,091

(a) Includes Exchange Compensation Allowance.

No. 21.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CIVIL DEPARTMENT:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
License and Distillery Fees and Duties for the sale of Liquors and Drugs, *viz.*:—												
Foreign liquors	31,881	7,639	1,475	8,69,738	17,352	3,82,042	8,32,106	1,13,431	24,992	4,43,639	3,47,513	46,37,841
Liquors and spirits made in India after European method	2,23,539	8,009	3,247	2,63,550	1,247	8,40,236		1,91,060	...		35,145	
Country spirits	8,13,356	21,56,027	19,02,620	13,46,643	6,90,503	82,72,901	64,98,652	19,10,696	83,572	76,50,426	1,00,45,351	4,13,70,747
Country spirits and toddy combined rents	...	...	...	...	...	...	...	...	...	3,554	1,95,754	1,99,308
Toddy revenue	39,325	33,413	23,239	4,35,959	75	10,95,949	1,61,530	...	...	93,40,098	13,58,378	1,24,78,966
Opium and its preparations	37,258	2,67,637	2,08,991	21,553	3,40,695	7,37,554	2,73,585	4,51,617	35,816	3,60,899	2,04,793	29,40,398
Other drugs: Ganja, Bhang, etc.	50,451	1,12,749	31,616	38	2,06,566	18,27,785	18,88,795	3,41,793	43,223	2,24,312	3,41,439	50,68,767
TOTAL	11,86,810	25,85,474	21,71,188	29,37,481	12,56,438	1,31,56,467	96,54,668	30,08,597	1,87,603	1,80,22,928	1,25,28,373	6,66,96,027
Duty on Opium consumed in India	6,022	4,39,291	2,40,450	42,81,622	15,60,521	18,39,908	5,67,892	1,28,063	7,723	4,95,183	8,86,496	1,04,53,171
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	25,906	...	...	...	25,906
Duty on Ganja	...	1,50,361	31,573	...	2,36,152	17,57,007	...	...	...	1,62,923	4,76,492	28,14,508
Fines, Confiscations, and Miscellaneous	6,295	723	3,177	62,567	964	36,902	2,562	389	702	72,786	71,910	2,58,977
TOTAL CIVIL DEPARTMENT . ₹	11,99,127	31,75,849	24,46,388	72,81,670	30,54,075	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,53,820	1,39,63,271	8,02,48,589
MILITARY DEPARTMENT:												
License and Distillery Fees and Duties, etc.	(a) 47,364	...	...	...	...	...	...	...	...	2,004	3,411	52,779
TOTAL EXCISE REVENUE	12,46,491	31,75,849	24,46,388	72,81,670	30,54,075	1,67,90,284	1,02,25,122	31,62,955	1,96,028	1,87,55,824	1,39,66,682	8,03,01,368
											Total India converted into £ at ₹15 = £1 . £	5,353,424
CHARGES.												
Salaries and Establishments	26,263	37,071	16,463	7,25,140	21,564	5,79,776	70,292	42,669	5,429	7,94,977	3,20,046	26,39,690
Rewards	..	8,430	10	1,47,077	5,388	54,001	13,387	10,209	429	24,957	18,684	2,82,572
Rents, Rates, and Taxes	500	204	...	3,938	...	3,383	118	...	...	4,973	5,247	18,363
Petty Construction and Repairs	...	219	...	1,717	...	36	...	11	...	39,777	13,461	55,221
Loss by Dryage and Wastage of Opium	380	...	...	...	...	...	...	...	...	2,481	...	2,861
Contingent Expenses	3,805	8,128	5,930	1,46,396	10,787	1,81,472	8,945	10,960	1,316	1,32,677	1,12,980	6,23,396
CHARGES IN INDIA . ₹	30,948	54,052	22,403	10,24,268	37,739	8,18,668	92,742	63,849	7,174	9,99,842	4,70,418	36,22,103
											Total India converted into £ at ₹15 = £1 . £	241,473
CHARGES IN ENGLAND:—Passage to India of Officers on appointments, &c.											308	
Stores for India—Scientific Apparatus, &c.											533	841
											TOTAL EXCISE CHARGES .	242,314

(a) Bengal Command Rs. 13,293
Punjab „ 34,071
47,364

No. 22.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTALS
District Local Fund:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	23,049	4,66,557	4,30,082	17,72,003	6,92,564	(b)50,43,335	(c)57,39,431	24,20,966	1,76,970	(f)56,53,683	23,83,209	2,48,01,849
Cess on Lands for Railways	...	...	...	...	...	...	...	...	...	5,08,564	...	5,08,564
Provincial:												
Cess on Lands for expenditure on Roads, Schools, etc.	...	3,780	...	...	...	50,38,696	...	...	...	...	...	50,42,476
Cess on Lands for Famine Assurance, Canals and Railways	...	1,88,957	...	...	...	...	(c)13,16,337	6,35,568	46,320	...	...	21,87,182
Cess on Lands for District Post	...	48,102	...	...	...	3,62,245	...	1,20,767	8,007	...	...	5,39,121
Cess on Lands for Village Service and Patwaries	62,697	5,51,421	3,07,064	...	...	...	25,41,651	15,41,059	1,35,149	24,26,047	5,01,288	80,66,376
Assessment on Wards' Estates for Establishment Charges	...	...	...	...	...	1,65,268	...	17,016	1,711	...	...	1,83,995
Miscellaneous	(a) 39,360	...	...	...	...	...	(d)9,64,074	...	(e) 3,202	(g) 31,020	...	10,37,656
TOTAL RECEIPTS under PROVINCIAL RATES	1,25,106	12,58,817	7,37,146	17,72,003	6,92,564	1,06,09,544	1,05,61,493	47,35,376	3,71,359	86,19,314	28,84,497	4,23,67,219
Deduct—Refunds	*152*	*1,981*	*425*	*5,005*	*4,434*	*18,031*	*4,033*	*3,211*	*580*	*7,169*	*16,821*	*61,842*
NET RECEIPTS under PROVINCIAL RATES	1,24,954	12,56,836	7,36,721	17,66,998	6,88,130	1,05,91,513	1,05,57,460	47,32,165	3,70,779	86,12,145	28,67,676	4,23,05,377
										Total India ₹4,23,67,219 converted into £ at ₹15=£1		£ 2,824,481
CHARGES.												
ESTABLISHMENT AND OTHER CHARGES	...	...	...	59,983	3,183	4,29,575	442	...	...	...	56,430	5,49,613
										Total India converted into £ at ₹15=£1		£ 36,641

(a) Consists of—

	₹
Cess at one Rupee per Opium Chest at Indore, for Dispensaries and Schools	9,433
Local cess under new District fund Regulation in Coorg	29,927
	39,360

(b) Roads and Public Works only.

(c) Distribution of Rates under Act III of 1878 and Act V of 1894, United Provinces of Agra and Oudh:—

	District Local Fund.	Famine Assurance, Canals and Railways.	TOTAL.
	₹	₹	₹
Local Rate, Agra—			
Local Rate fund	24,00,186	...	24,00,186
District Boards' fund	24,24,258	...	24,24,258
Consolidated Local Rate, Oudh—			
Local Rate fund	64,048	...	64,048
District Boards' fund	8,50,939	...	8,50,939
"Famine Assurance Rate," Agra	...	9,50,343	9,50,343
Ditto, Oudh	...	3,65,994	3,65,994
TOTAL ₹	57,39,431	13,16,337	70,55,768

(d) Rural Police Rate in Oudh.
(e) Karawa Cess Fund.
(f) Includes House tax on Unions or Punchayets
(g) Irrigation Cess in lieu of labour.

No. 23A.—ACCOUNT of CUSTOMS REVE

	Gross Receipts.										No. of Item.
	India, General	Central Province.	Berar.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Gross Receipts.	
SEA CUSTOMS.											
Imports.											
Special Import Duties.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
Arms, Ammunitions, and Military Stores	...	...	...	25,780	2,13,666	...	...	49,410	1,28,121	4,16,977	1
Liquors :											
Ale, Beer, Porter, Cider and other fermented Liquors	...	...	...	58,821	45,674	...	...	40,893	1,43,022	2,88,410	2
Spirits and Liqueurs	...	...	...	14,74,778	22,13,643	...	...	10,65,832	29,04,425	76,58,678	3
Wines	...	...	...	33,993	1,16,065	...	...	51,792	1,72,114	3,73,964	4
Opium	...	...	...	199	2,406	...	...	477	485	3,567	5
Petroleum	...	...	...	1,75,169	20,27,246	...	...	7,34,270	16,51,811	45,88,496	6
Sugar (Countervailing Duties)											
Beet Sugar Sec. 8B. of Act VIII of 94 and VIII of 1902)	...	...	...	2,087	2,331	...	...	242	3,954	8,614	7
Beet and other Sugar	...	...	...	3,116	4,978	...	...	2,288	2,468	12,850	8
General Import Duties.											
Articles of Food and Drink (excluding Sugar)	...	...	...	3,65,988	4,13,131	...	...	2,20,142	8,16,927	18,16,188	9
Sugar (ordinary Duties)	...	...	...	1,77,302	10,27,697	...	...	50,549	19,93,911	32,49,459	10
Chemicals, Drugs (except Opium), Medicines and Narcotics, and dyeing and tanning Materials	...	...	...	96,619	4,20,136	...	...	1,90,499	6,82,871	13,90,125	11
Cotton Manufactures	...	...	...	7,29,139	60,95,121	...	...	8,87,011	44,58,696	1,21,69,967	12
Metals and Manufactures of:											
Silver Bullion and Coin	...	...	...	160	8,06,725	...	...	23,241	32,81,816	41,11,942	13
Other Metals and Manufactures of Metals	...	...	...	3,35,515	13,94,815	...	...	3,14,693	14,18,243	34,63,266	14
Oils (excluding Petroleum)	...	...	...	5,254	47,296	...	...	16,080	27,590	96,220	15
Manufactured Articles	...	...	...	11,01,977	23,00,950	...	...	6,05,624	41,50,998	81,59,549	16
Raw Materials and Unmanufactured Articles	...	...	...	1,10,493	1,72,060	...	...	21,193	7,25,252	10,28,998	17
Total Imports	...	...	...	46,96,390	1,73,03,940	...	...	42,74,236	2,25,62,704	4,88,37,270	18
Exports.											
Grain and Pulse :											
Paddy (Rice in husk)	...	...	...	1,07,446	7,157	...	...	1,06,207	17,055	2,37,865	19
Rice	...	...	...	97,46,802	21,75,903	...	...	6,02,149	4,22,997	1,29,47,851	20
Pepper	...	...	...	...	...	...	...	41	...	41	21
Total Exports ₹	...	...	...	98,54,248	21,83,060	...	...	7,08,397	4,40,052	1,31,85,757	22
Miscellaneous	...	...	...	1,251	2,60,274	...	...	301	92,883	3,54,709	23
TOTAL SEA CUSTOMS ₹	...	...	...	1,45,51,889	1,97,47,274	...	...	49,82,934	2,30,95,639	6,23,77 736	24
LAND CUSTOMS.											
Import Duty :											
On Cotton Goods	...	...	...	...	...	...	...	6,437	13,738	20,175	25
„ other Goods	...	...	...	...	...	...	...	81,977	1,26,427	2,08,404	26
Total Import Duty	...	...	...	...	...	...	...	88,414	1,40,165	2,28,579	27
Export Duty	...	...	...	...	...	...	...	86,130	58,150	1,44,280	28
Miscellaneous	...	...	...	...	...	...	...	...	3,443	3,443	29
TOTAL LAND CUSTOMS ₹	...	...	...	...	...	...		1,74,544	2,01,758	3,76,302	30
Excise Duty on Cotton Manufactures	16,124	1,43,492	17,876	...	11,929	80,586	2,607	65,379	20,43,832	23,81,825	31
Warehouse and Wharf Rents	...	...	...	7,452	11,539	...	...	35,920	3,240	58,151	32
Miscellaneous	...	...	...	98,497	761	...	...	42,392	90,898	2,32,548	33
TOTAL CUSTOMS REVENUE ₹	16,124	1,43,492	17,876	1,46,57,838	1,97,71,503	80,586	2,607	53,01,169	2,54,35,367	6,54,26,562	34

Total Gross Receipts ₹6,54,26,562

NUE for the Year ended 31st March 1905.

No. of item.	Refunds and Drawbacks.								Net Receipts.								
	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay.	Total Refund and Drawbacks.	India, General.	Central Provinces.	Berar.	Burma.	Bengal.	U. P. of Agra & Oudh	Punjab.	Madras.	Bombay.	Total Net Receipts.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	12,814	1,63,945	...	...	27,732	48,612	2,53,103	...	....	...	12,966	49,721	...	...	21,678	79,509	1,63,874
2	...	6	37	...	...	...	1,082	1,125	...	...	...	58,815	45,637	...	...	40,893	1,41,940	2,87,285
3	...	1,361	15,266	...	...	395	19,694	36,716	...	...	...	14,73,417	21,98,377	...	...	10,65,437	28,84,731	76,21,962
4	...	56	633	...	...	113	295	1,097	...	...	...	33,937	1,15,432	...	...	51,679	1,71,819	3,72,867
5	...	...	1	...	...	...	...	1	...	...	...	199	2,405	...	...	477	485	3,566
6	...	164	1,485	...	...	108	34,764	36,521	...	...	...	1,75,005	20,25,761	...	...	7,34,162	16,17,047	45,51,975
7	...	37	1,941	...	...	...	1,024	3,002	...	...	...	2,050	390	...	...	242	2,930	5,612
8	...	865	4,767	...	...	241	2,350	8,223	...	...	...	2,251	211	...	...	2,047	118	4,627
9	...	858	5,698	..	...	10	52,188	58,754	...	...	...	3,65,130	4,07,433	...	...	2,20,132	7,64,739	17,57,434
10	...	4,437	9,190	...	...	...	25,125	38,752	...	...	...	1,72,865	10,18,507	...	...	50,549	19,68,786	32,10,707
11	...	104	2,880	...	..	270	11,889	15,143	...	...	...	96,515	4,17,256	..	...	1,90,229	6,70,982	13,74,982
12	...	1,974	8,573	...	...	7,530	1,02,035	1,20,112	...	...	...	7,27,165	60,86,548	...	...	8,79,481	43,56,661	1,20,49,855
13	...	...	30,130	...	...	...	66,441	96,571	...	..	...	160	7,76,595	...	...	23,241	32,15,375	40,15,371
14	...	525	20,835	...	...	3,829	30,519	55,708	...	...	...	3,34,990	13,73,980	...	...	3,10,864	13,87,724	34,07,558
15	...	58	1,070	...	...	419	6,176	7,723	...	...	...	5,196	46,226	...	...	15,661	21,414	88,497
16	...	9,299	11,562	...	...	1,965	80,149	1,02,975	...	...	...	10,92,678	22,89,388	...	...	6,03,659	40,70,849	80,56,574
17	...	118	3,561	...	..	...	30,986	34,665	...	...	...	1,10,375	1,68,499	...	...	21,193	6,94,266	9,94,333
18	...	32,676	2,81,574	...	...	42,612	5,13,329	8,70,191	...	...	...	46,63,714	1,70,22,366	...	...	42,31,624	2,20,49,375	4,79,67,079
19	...	1,258	33	...	...	706	547	2,544	...	...	...	1,06,188	7,124	...	...	1,05,501	16,508	2,35,321
20	...	1,78,313	1,04,271	...	...	14,995	1,226	2,98,805	...	...	...	95,68,489	20,71,632	...	...	5,87,154	4,21,771	1,26,49,046
21	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	41	...	41
22	...	1,79,571	1,04,304	...	...	15,701	1,773	3,01,349	...	...	...	96,74,677	20,78,756	...	...	6,92,696	4,38,279	1,28,84,408
23	...	12	13,790	...	...	8	466	14,276	...	...	...	1,239	2,40,484	...	...	293	92,417	3,40,433
24	....	2,12,259	3,99,668	...	...	58,321	5,15,568	11,85,816	...	...	...	1,43,39,630	1,93,47,606	...	...	49,24,613	2,25,80,071	6,11,91,920
25	...	...	...	...	...	7	21	28	...	...	...	...	...	...	...	6,430	13,717	20,147
26	...	...	...	...	...	480	3,807	4,287	...	...	...	...	...	...	...	81,497	1,22,620	2,04,117
27	...	...	...	...	...	487	3,828	4,315	...	...	...	...	...	...	...	87,927	1,36,337	2,24,264
28	...	...	...	...	...	...	2,334	2,334	...	...	...	...	...	...	...	86,130	55,816	1,41,946
29	...	...	...	...	...	...	206	206	...	...	...	...	...	...	...	...	3,237	3,237
30	...	...	...	...	...	487	6,368	6,855	...	...	...	...	...	..	...	1,74,057	1,95,390	3,69,447
31	1,180	...	...	...	100	5,170	41,719	48,169	16,124	1,42,312	17,876	...	11,929	80,586	2,507	60,209	20,02,113	23,33,656
32	...	...	...	...	...	257	34	291	...	...	...	7,452	11,539	...	...	35,663	3,206	57,800
33	...	557	...	...	...	3,556	637	4,750	...	...	...	97,940	761	...	...	38,836	90,261	2,27,798
34	1,180	2,12,816	3,99,668	...	100	67,791	5,64,326	12,45,881	16,124	1,42,312	17,876	1,44,45,022	1,93,71,835	80,586	2,507	52,33,378	2,48,71,041	6,41,80,681

converted into £ at ₹15=£1 . £4,361,771

No. 23B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1905.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Rangoon).	Bengal (Calcutta).	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹
Commissioner and Assistant Commissioner (*a*)	...	...	...	45,005	45,005
Establishment and Contingencies of ditto	...	...	...	61,277	61,277
Collectors, Deputy and Assistant (*a*)	33,512	58,480	34,756	60,721	1,87,469
Office and Wharf Establishment (*a*)	67,941	1,79,900	63,162	1,27,342	4,38,345
Preventive Establishment (*a*)	97,094	3,78,906	8,531	2,32,135	7,16,666
Appraising Establishment (*a*)	23,726	80,961	22,569	1,03,760	2,31,016
Overtime Allowance	70,322	1,80,994	5,121	38,549	2,94,986
Contingent Charges	11,810	69,355	9,437	30,569	1,21,171
Add—Portion transferred from Salt (see page 46)	...	...	...	1,42,917	1,42,917
Total Charges at the Principal Ports	3,04,405	9,48,596	1,43,576	8,42,275	22,38,852
Charges at other Ports (*vide* details below)	90,393	54,853	...	1,68,460	3,13,706
Portion of the combined Salt, Excise and Customs Establishments, transferred from Salt (see page 46)	...	...	1,30,907	...	1,30,907
TOTAL CHARGES IN INDIA	3,94,798	10,03,449	2,74,483	10,10,735	26,83,465
Total India converted into £ at R15=£1				£	178,898
CHARGES IN ENGLAND:					
Deputation Allowance, etc., of Officers investigating the systems of collection in various countries				184	
Stores for India: Weighing Machines, etc.				164	348
TOTAL CUSTOMS CHARGES				£	179,246

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports.	Salaries.	Establishments. (*b*)	Contingent Charges	TOTAL.
Burma.	₹	₹	₹	₹
Akyab	(*a*) 4,222	21,319	758	26,299
Bassein	(*a*) 3,174	9,612	218	13,004
Bhamo	...	1,844	461	2,305
Kyauk-Phyu	...	1,601	282	1,883
Maungdaw	...	1,566	144	1,710
Mergui	...	3,463	166	3,629
Moulmein	(*a*) 6,750	25,788	1,347	33,885
Sandoway	...	300	...	300
Tavoy	...	5,127	133	5,260
Victoria Point	...	2,057	61	2,118
Total Burma	14,146	72,677	3,570	90,393
Bengal.				
Balasore	...	(*a*) 5,952	380	6,332
Chittagong	(*a*) 9,619	27,751	1,504	38,874
Cuttack	...	7,178	192	7,370
Dacca	...	555	111	666
Pooree	...	1,572	39	1,611
Total Bengal	9,619	43,008	2 226	54,853
Bombay.				
Sind Division	16,733	1,41,866	9,861	1,68,460
Total Charges at Other Ports	40,498	2,57,551	15,657	3,13,706

(*a*) Includes Exchange Compensation Allowance.
(*b*) Including Overtime Allowance.

No. 24.—ACCOUNT of ASSESSED TAXES and of CHARGES for COLLECTION, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
CIVIL DEPARTMENT:												
Income Tax:												
Ordinary Collections	78,151	2,21,088	2,36,426	11,23,066	2,02,590	45,17,386	17,19,760	10,13,665	69,732	21,56,616	31,03,440	1,44,41,920
Deductions by Government from Salaries and Pensions	2,58,609	83,896	19,164	2,40,333	43,351	4,72,097	2,96,418	1,86,740	38,788	2,82,686	3,13,197	22,35,279
Deductions from Interest on Government Securities	4,35,887	1,351	327	1,974	348	18,087	37,710	18,837	198	67,017	2,01,975	7,83,717
Penalties	46	4,315	27	1,488	1,469	13,138	1,867	1,671	94	6,011	5,661	35,787
Recoveries from Surplus Profits of Railway Companies	51,705	...	...	...	...	3,452	...	...	...	18,244	69,498	1,42,899
Other items	...	...	43	4	...	9,096	...	15	11	27	14,666	23,862
License Tax	...	...	8,652	...	...	...	...	...	...	...	...	8,652
TOTAL CIVIL DEPARTMENT	8,24,398	3,10,656	2,64,639	13,66,865	2,47,758	50,33,256	20,55,755	12,20,928	1,08,823	25,30,601	37,08,437	1,76,72,116
OTHER DEPARTMENTS:												
Income Tax:												
Deductions from Salaries and Pensions:—												
In Military Department	(a)4,08,192	...	...	...	...	...	...	...	...	1,45,802	1,54,110	7,08,104
„ Public Works „	2,32,104	11,298	1,834	36,150	6,968	61,065	34,539	42,679	1,147	36,603	40,452	5,04,839
„ Post Office „	50,888	...	...	...	...	...	...	...	...	...	...	50,888
„ Telegraph „	91,119	...	...	...	...	...	...	...	...	...	...	91,119
„ Marine „	19,966	...	...	...	...	...	...	...	...	...	...	19,966
TOTAL OTHER DEPARTMENTS	8,02,269	11,298	1,834	36,150	6,968	61,065	34,539	42,679	1,147	1,82,405	1,94,562	13,74,916
TOTAL ASSESSED TAXES	16,26,667	3,21,954	2,66,473	14,03,015	2,54,726	50,94,321	20,90,294	12,63,607	1,09,970	27,13,006	39,02,999	1,90,47,032
Deduct—Refunds	*3,095*	*2,250*	*2,204*	*6,643*	*536*	*29,376*	*11,734*	*6,962*	*694*	*23,742*	*13,327*	*1,00,563*
NET REVENUE from ASSESSED TAXES	16,23,572	3,19,704	2,64,269	13,96,372	2,54,190	50,64,945	20,78,560	12,56,645	1,09,276	26,89,264	38,89,672	1,89,46,469
Total Assessed Taxes in India ₹1,90,47,032 converted into £ at ₹15 = £1												£ 1,269,802
CHARGES.												
CHARGES CONNECTED WITH THE COLLECTION OF ASSESSED TAXES	1,452	...	6,124	34,954	1,072	1,55,746	314	13,463	922	28,85	78,354	3,21,253
Total Charges in India converted into £ at ₹15 = £1												£ 21,417

(a) Bengal Command . ₹ 2,05,567
Punjab „ . 2,02,625
4,08,192

No. 25.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1905.

REVENUE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Revenue from Timber and other Produce removed from the Forests by Government Agency:												
Timber	6,15,369	1,45,371	1,723	42,71,509	1,14,430	1,42,838	3,55,360	10,37,732	36,158	1,92,839	7,62,613	76,75,942
Firewood and Charcoal	50,711	25,555	14,989	12,689	215	49,991	1,47,119	3,76,492	8,085	4,26,563	2,40,384	13,52,793
Bamboos	...	3,259	1,320	1,223	13	10,465	443	5,444	...	3,970	404	26,541
Sandal Wood	1,03,019	...	...	...	...	...	...	...	...	42,081	23,312	1,68,412
Grass and other minor Produce	12,477	7,104	4,599	8,539	44,387	2,557	32,913	47,369	297	34,928	49,099	2,44,269
	7,81,576	1,81,289	22,631	42,93,960	1,59,045	2,05,851	5,35,835	14,67,037	44,540	7,00,381	10,75,812	94,67,957
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:												
Timber	19,983	1,00,312	1,36,721	34,02,756	2,60,218	3,66,772	12,88,157	1,26,443	23,138	2,00,223	9,80,653	69,05,376
Firewood and Charcoal	14,311	23,462	80,800	1,77,737	8,368	2,80,120	1,14,715	64,213	6,905	3,81,266	2,96,320	14,48,223
Bamboos	1,166	6,165	39,272	2,39,285	15,054	45,774	1,29,638	11,190	...	2,09,014	64,362	7,60,920
Grazing and Fodder Grass	3,897	1,55,822	3,38,072	1,806	18,456	34,336	1,17,636	1,31,176	10,096	6,12,705	4,04,543	18,28,545
Other minor Produce	(a) 18,326	1,05,647	34,532	96,737	87,887	1,50,175	1,27,160	15,687	121	5,86,735	1,07,866	13,30,873
Forest Stamps	...	6,42,898	...	...	...	...	...	...	...	...	...	6,42,898
Commutation Fees	...	74,042	...	...	26,154	...	...	...	...	...	...	1,00,196
Other items	...	...	...	...	62,283	21,428	...	...	...	...	...	83,711
	57,683	11,08,348	6,29,397	39,18,321	4,78,420	8,98,605	17,77,306	3,48,709	40,260	19,89,943	18,53,750	1,31,00,742
Confiscated Drift and Waif Wood	14	2,342	693	2,84,389	10,775	4,851	18,241	22,676	521	13,918	5,537	3,63,957
Revenue from Forests not managed by Government:												
Duty on Foreign Timber and other Forest Produce	...	...	...	3,23,230	62,917	...	10,907	...	...	...	8,545	4,05,599
Revenue from shared and private Forests	11,764	...	524	...	48,070	...	...	2,011	...	...	1,635	64,004
	11,764	...	524	3,23,230	1,10,987	...	10,907	2,011	...	...	10,180	4,69,603
Miscellaneous:												
Fines and Forfeitures	900	3,081	62	3,121	...	1	19,116	1,667	1,884	5,806	9,346	44,984
Refunds	1,486	2,525	177	10,591	23	9,887	338	1,307	68	...	1,194	27,596
Other Sources	7,637	55,234	7,156	1,26,144	56,427	48,277	35,575	31,036	3,718	1,19,168	64,739	5,55,111
	10,023	60,840	7,395	1,39,856	56,450	58,165	55,029	34,010	5,670	1,24,974	75,279	6,27,691
TOTAL FOREST REVENUE R	8,61,060	13,52,819	6,60,640	89,59,756	8,15,677	11,67,472	23,97,318	18,74,443	90,991	28,29,216	30,20,558	2,40,29,950
Total India converted into £ at R15=£1 £												1,601,997

EXPENDITURE.

General Direction.												
Salary of the Inspector General and Assistant Inspector General of Forests (*b*)	40,872	...	...	...	...	...	...	...	...	...	...	40,872
Establishment and Contingencies	40,583	...	...	...	...	...	...	...	...	...	...	40,583
TOTAL GENERAL DIRECTION . R	81,455	...	...	...	...	...	...	...	...	...	...	81,455
A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	1,83,860	2,02,082	9,240	11,38,796	1,01,175	92,984	2,52,192	4,01,162	32,670	4,14,384	4,48,834	32,77,379
Ditto ditto ditto Consumers or Purchasers	111	86,145	27,680	40,732	6,797	82,656	36,563	541	166	1,16,822	48,073	4,46,286
Confiscated Drift and Waif Wood	2	18	34	1,03,048	404	1,387	7,012	4,652	8	1,314	157	1,18,036
Revenue from Forests not managed by Government	395	...	...	1,851	40,111	...	4,254	8	...	...	853	47,472
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	...	...	...	30,495	...	3,78,706	1,77,821	5,350	23,711	27,445	6,43,528
Live Stock, Stores, Tools and Plant	1,24,926	21,248	5,468	1,10,465	21,735	15,940	22,114	5,245	499	97,348	25,515	4,50,503
Communications and Buildings	22,238	61,660	21,159	1,25,465	26,823	83,158	1,36,335	28,421	2,718	1,25,127	1,14,321	7,47,425
Demarcation, Improvement, and Extension of Forests	45,788	90,098	43,423	6,55,762	62,031	72,374	1,02,010	51,098	5,398	3,12,370	2,06,392	16,47,344
Micellaneous	10,253	8,941	623	26,789	4,722	5,392	6,305	2,554	757	6,606	41,738	1,14,680
TOTAL CONSERVANCY AND WORKS . R	3,87,573	4,70,192	1,07,627	22,02,908	2,94,293	3,53,891	9,46,091	6,71,502	47,566	10,97,682	9,13,328	74,92,653
B.—Establishments.												
I.—*Salaries.*												
Pay of Conservators (*b*)	...	31,919	20,649	80,888	17,940	18,390	52,563	20,400	...	57,756	53,965	3,54,470
Pay of Superior Officers (*b*)	76,879	1,41,826	32,397	3,84,908	61,747	1,23,943	1,25,071	94,902	11,329	2,53,613	2,54,650	15,61,265
Subordinate Forests and Depôt Establishments	39,892	2,65,761	49,274	3,15,525	67,011	98,407	1,25,658	1,12,670	9,255	2,42,678	4,24,844	17,50,975
Office Establishments	15,087	60,149	17,653	1,57,128	17,542	29,217	55,648	30,262	1,340	1,23,520	81,555	5,89,101
Deputation and Special Allowances	11,494	4 594	1,386	85.394	6,104	4,108	4,371	9,095	197	...	10,508	1,37,251
	1,43,352	5,04,249	1,21,359	10,23,843	1,70,344	2,74,065	3,63,311	2,67,329	22,121	6,77,567	8,25,522	43,93,062
II.—*Travelling Allowances.*												
Conservators	...	4,377	1,663	6,275	1,856	2,883	4,334	2,077	...	10,897	7,296	41,658
Superior Officers	12,239	21,095	5,532	73,391	12,229	24,044	22,450	23,904	2,420	49,284	54,845	3,01,433
Subordinate Forest and Depôt Establishments	4,906	23,191	6,712	61,278	12,700	17,978	22,152	20,176	1,051	67,037	28,710	2,65,891
Office Establishments	1,267	4,091	1,080	16,200	1,012	1,497	5,025	4,364	193	20,633	(*c*) 23,608	78,970
	18,412	52,754	14,987	1,57,144	27,797	46,402	53,961	50,521	3,664	1,47,851	1,14,459	6,87,952
III.—*Contingencies.*												
Stationery	173	939	371	282	174	136	1,656	480	40	...	6,266	10,517
Carriage of Tents and Records	1,595	14,763	5,256	17,453	379	2,567	12,147	6,635	476	...	6,258	67,529
Rents, Rates, and Taxes	718	1,545	228	14,922	810	1,752	1,072	2,822	50	4,536	7,329	35,784
Pay of Police Guards	...	...	...	...	...	...	2,229	...	...	...	...	2,229
Official Postage	1,155	9,181	1,797	6,964	2,583	3,489	3,456	5,362	270	26,168	19,490	79,915
Sundries	4,842	12,574	2,793	23,408	7,276	6,287	7,660	7,703	771	32,294	11,152	1,16,760
	8,483	39,002	10,445	63,029	11,222	14,231	28,220	23,002	1,607	62,998	50,495	3,12,734
TOTAL ESTABLISHMENTS . R	1,70,247	5,96,005	1,46,791	12,44,016	2,09,363	3,34,698	4,45,492	3,40,852	27,392	8,88,416	9,90,476	53,93,748
TOTAL EXPENDITURE IN INDIA . R	6,39,275	10,66,197	2,54,418	34,46,924	5,03,656	6,88,589	13,91,583	10,12,354	74,958	19,86,098	19,03,804	1,29,67,856
											Total India converted into £ at R15=£1 £	864,524
CHARGES IN ENGLAND:												
Expenses in connection with Candidates for the Indian Forest Department, Passage to India on appointment, etc.											£ 1,379	
Stores for India: Machinery for the Andaman Islands, etc.											3,235	4,614
											TOTAL FOREST EXPENDITURE . £	869,138

(*a*) Includes R15,529 on account of Cardamum. (*b*) Includes Exchange Compensation Allowance. (*c*) Includes R600 on account of Forest School.

No. 26.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Fees for Registering Documents .	14,332	57,362	62,749	1,68,069	70,343	15,69,970	3,77,823	1,66,071	18,818	12,87,234	5,74,736	43,67,507
Fees for Copies of Registered Documents	1,836	25,393	32,056	625	1,247	43,786	21,935	51,468	4,883	34,305	14,064	2,31,598
Miscellaneous	630	14,097	8,444	16,467	255	75,854	54,667	14,165	2,481	2,80,578	7,602	4,81,240
TOTAL REGISTRATION RECEIPTS ₹	16,798	96,852	1,03,249	1,85,161	71,845	16,89,610	4,54,425	2,31,704	26,182	16,08,117	5,96,402	50,80,345
Deduct—Refunds	*65*	*70*	*10*	*407*	*111*	*3,615*	*204*	*38*	*84*	*3,092*	*3,840*	*11,536*
NET RECEIPTS under REGISTRATION ₹	16,733	96,782	1,03,239	1,84,754	71,734	16,85,995	4,54,221	2,31,666	26,098	16,05,025	5,92,562	50,68,809
											Total India ₹50,80,345 erted into £ at ₹15 = £1	338,690
CHARGES.												
Superintendence . . .	...	10,991	2,949	...	...	55,229	9,942	...	...	43,463	8,665	1,31,239
District Charges . . .	6,198	40,446	43,954	58,307	39,584	9,15,479	2,19,732	94,021	8,985	8,79,524	2,76,017	25,82,247
TOTAL CHARGES under REGISTRATION ₹	6,198	51,437	46,903	58,307	39,584	9,70,708	2,29,674	94,021	8,985	9,22,987	2,84,682	27,13,486
											Total India converted into £ at ₹15 = £1 £	180,899

No. 27.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES for the Year ended 31st March 1905.

	₹	₹	₹
INDIA, GENERAL.			
Tribute from Amjeerah	47,630		
„ Banswara	11,250		
„ Bundi	1,20,000		
„ Behut	1,400		
„ Chirkhari	8,584		
„ Doongurpur	8,750		
„ Holkar	5,945		
„ Jodhpur	98,000		
„ Jaipur	4,00,000		
„ Jhalawar	30,000		
„ Kotah	2,34,720		
„ Kilcheepur	11,134		
„ Lawa	225		
„ Punnah	9,955		
„ Paldeo	242		
„ Rutlam	41,350		
„ Sailana	36,679		
„ Sirohi	6,881		
„ Shahpura	10,000		
„ Udaipur	2,00,000		
		12,82,745	
Contribution of Jodhpur towards cost of Erinpura Irregular Force	1,15,000		
„ „ Kotah towards cost of Deolee Irregular Force	2,00,000		
„ „ Bhopal towards cost of Bhopal Levy	1,61,290		
Contributions towards cost of United Malwa Contingent:			
From Jowrah	34,282		
Contributions towards cost of Malwa Bheel Corps:	₹		
From Alirajpur	600		
„ Amjeerah	25,424		
„ Burwanee	3,940		
„ Dhar	8,080		
„ Dewas	7,119		
„ Jhabuah	1,511		
„ Jobat State	200		
	46,874		
		5,57,446	
Fees on Succession:			
Beri	2,000		
Bijawar	41,287		
Punnah	30,525		
Sitamow	7,594	81,406	
TOTAL INDIA GENERAL			19,21,597
CENTRAL PROVINCES.		₹	
Tribute from Kawardha State		32,000	
„ Kalahandi „		12,000	
„ Nandgaon „		35,000	
„ Chuikhadan „		15,000	
„ Khairagarh „		1,05,000	
„ Bastar „		15,200	
„ Sonpur „		9,000	
„ Patna „		8,500	
„ Other Petty States		12,850	
TOTAL CENTRAL PROVINCES			2,44,550
Carried forward			21,66,147

No. 27.—DETAILED ACCOUNT of Tributes and Contributions from Native States for the Year ended 31st March 1905—*continued.*

		₹	₹
Brought forward			21,66,147
BURMA.			
Tribute from Shan States		4,71,950	
„ Other States		50,342	
TOTAL BURMA			5,22,292
ASSAM.			
Tribute from Ramrai	100		
„ Manipur	50,000		
		50,100	
Fees on Succession:			
Dakhar Sing Seim of Khyreim		225	
TOTAL ASSAM			50,325
PUNJAB.	₹		
Tribute from Kapurthalla	1,31,000		
„ Chumba	3,800		
„ Mandi	1,00,000		
„ Sukeith	11,000		
„ Various Petty States	32,309		
		2,78,109	
Fees on Succession:			
Nawab of Patandi	20,000		
Raja of Mandi	1,10,000		
„ Chamba	2,000		
		1,32,000	
TOTAL PUNJAB			4,10,109
MADRAS.			
Tribute from Travancore		7,83,112	
Peskhash from Laccadive Islands		11,383	
„ and Subsidy from Cochin		2,00,089	
„ „ Maisur		35,00,000	
„ „ Travancore		13,318	
TOTAL MADRAS			45,07,902
BOMBAY.	₹		
Tribute from Kathiawar	4,94,121		
„ various Petty States	41,170		
Subsidy from the Kutch Government	1,86,950		
Contribution from Baroda State	3,60,570		
„ Jagirdars, Southern Mahratta Country	79,341		
		11,62,152	
Fees on Succession:			
Savantwadi State	1,00,000		
Sangli State	5,87,507		
Thakur of Alwa State	1,220		
		6,88,727	
TOTAL BOMBAY			18,50,879
TOTAL TRIBUTES, ETC.			95,07,654
Total converted into £ at R15= £1		£	633,844

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section B.—Interest.

Revenue £849,579. Expenditure £1,646,945.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Interest . .	28	Receipts	61	...	849,579	...
Interest on Debt, other than that charged to Railways and Irrigation Works .	29	Expenditure	63	...	...	1,201,580
Interest on other Obligations . .	30	Expenditure	66	...	...	445,365
			Total .		849,579	1,646,945

No. 28.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1905.

SOURCES OF INTEREST.	India, General.	Central Provinces.	B r.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Loans and Advances.												
Imperial Loans and Advances, etc., set forth in Account No. 93, page 278 . .	12,70,175	...	16,306	...	...	13,89,703	...	40,466	9,440	2,24,864	13,86,304	43,37,258
Provincial Loans and Advances set forth in Account No. 93A, page 288	...	76,735	...	48,677	3,172	2,25,671	3,43,818	2,67,792	...	2,21,695	4,88,637	16,76,197
Other Advances . . .	15,090	...	...	...	...	...	...	...	...	...	3,331	18,421
Total Interest on Loans and Advances . . .	12,85,265	76,735	16,306	48,677	3,172	16,15,374	3,43,818	3,08,258	9,440	4,46,559	18,78,272	60,31,876
Investments.												
Securities held by the Paper Currency Department, *vide* Account No. 34C, page 86 .	34,70,420	...	...	...	...	...	...	...	...	...	...	34,70,420
Securities of Provincial Funds	2,081	3,638	3,491	...	489	15,350	25,633	1,678	...	66,546	75,313	1,94,219
Total Interest on Investments	34,72,501	3,638	3,491	...	489	15,350	25,633	1,678	...	66,546	75,313	36,64,639
Arrears due to the Government.												
Of Land Revenue . .	11	...	15	...	...	996	...	...	...	11,978	437	13,437
Of other Revenue . .	76	...	1,286	...	...	143	...	...	...	6,621	3,254	11,380

Of District Road Cess	...	...	...	...	...	40,757	...	...	...	...	...	40,757
Of Public Works Cess	...	...	...	...	...	40,808	...	...	...	...	...	40,808
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	13,875	...	4,805	...	18,680
Total Interest on Arrears due to Government	87	...	1,301	...	...	82,704	...	13,875	...	23,404	3,691	1,25,062
Sundry Accounts.												
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	2,398	...	...	...	...	...	...	...	...	...	436	2,834
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railway Companies	4,96,270	...	...	...	...	...	...	...	...	...	116	4,96,386
Sundry Items	5,016	113	18	385	...	6,857	273	91	...	2,660	404	15,817
Total Sundry Accounts	5,03,684	113	18	385	...	6,857	273	91	...	2,660	956	5,15,037
TOTAL RECEIPTS IN INDIA. R	52,61,537	80,486	21,116	49,062	3,661	17,20,285	3,69,724	3,23,902	9,440	5,39,169	19,58,232	1,03,36,614

Total India converted into £ at R15=£ 1	£	689,108

RECEIPTS IN ENGLAND:

	£	
Interest realized from investment of Cash Balance, etc.	159,976	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	495	
		160,471
TOTAL INTEREST RECEIPTS	£	849,579

No. 29.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1905.

	Amount of Loan, 31st March 1905.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	₹	₹	₹	₹
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,00,00,000	4,50,000	4,50,000	4,50,000
Loans bearing interest at 4 per cent.:				
Loan from Maharaja Scindia for State Railway	1,50,00,000	6,00,000	6,00,000	
Railway Loan from Nawab of Rampur	47,00,000	1,88,000	1,88,000	
Gwalior Loan of 1887	2,30,00,000	9,20,000	9,77,867	17,65,867
Loans bearing interest at 3½ per cent.:				
Loan of 1842-43	23,44,35,100	82,05,229	82,53,246	
Loan of 1854-55	32,39,18,600	1,13,37,151	1,14,43,684	
Transfer Loan of 1st May 1865	35,26,98,200	1,23,44,437	1,23,29,330	
Loan of 1879	4,31,53,400	15,10,369	15,45,721	
Loan of 1900-1901	10,23,29,900	35,81,546	29,20,590	3,64,92,571
Loan bearing interest at 3 per cent.:				
Loan of 1896-97	11,07,11,100	33,21,333	33,00,571	33,00,571
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	11,800	472	400	
Cawnpore-Achneyra Railway Debenture Loan	1,300	52	(*a*) 5,164	
Cawnpore-Achneyra Section, Rajputana-Malwa Railway Debenture Loan	8,42,100	33,684	(*b*)38,140	43,704
Paid in India on Loans in course of Discharge:				
5 per cent. Loan of 1856-57	...	...	97	
Transfer Loan of 1879, 4½ per cent. portion	...	...	540	
4 per cent. Loan of 1832-33	...	...	2,634	
4 per cent. Loan of 1835-36	...	...	668	
4 per cent. Loan of 1842-43	...	...	4,506	
4 per cent. Loan of 1854-55	...	...	3,002	
4 per cent. Transfer Loan of 1st May 1865	...	...	1,719	
Reduced 4 per cent. Loan of 1879	...	...	1,398	
3½ per cent. Loan of 1853-54			8,076	
3½ per cent. Loan of 1893-94	...	...	600	23,240
Miscellaneous:				
Government of India Stock Notes @ 4 per cent.	6,325	253	198	
Temporary Loans			50,000	
Discount on Loans—				
Discount on Loan raised during the year			7,27,909	7,78,107
TOTAL INTEREST ON RUPEE DEBT IN INDIA			₹	4,28,54,060
Total India converted into £ at R15=£1			£	2,856,937
Carried forward			£	2,856,937

(*a*) Represents additional payment on account of Surplus Profits of the Cawnpore-Achneyra Railway.
(*b*) Includes ₹4,244 additional payment on account of Surplus Profits of the Cawnpore-Achneyra Section of the Rajputana-Malwa Railway.

No. 29.—ACCOUNT of the Public Debt of *India*, bearing Interest, the Annual Interest thereon, and the Interest paid during the Year ended 31st March 1905—*continued.*

	Amount of Loan, 31st March 1905.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	£
Brought forward				2,856,937
STERLING DEBT.				
India 3½ per cent. Stock	62,661,236	2,193,143	2,196,271	
India 3 per cent. Stock	52,635,384	1,579,062	1,560,191	
India 2½ per cent. Stock	11,892,207	297,305	297,287	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	70	
India Bills	500,000	...	12,759	
East Indian Railway Debenture Stock, 4½ per cent.	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock, 4 per cent.	348,666	13,947	13,946	
South Indian Railway Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Debenture Stock, 4 per cent	2,701,450	108,058	128,084	
Great Indian Peninsula Railway Debentures, 3 per cent.	250,000	7,500		
Do. do., 2½ per cent	...	...		
			4,292,337	
Discount, Sinking Fund			(a)24,329	
Discount on the issue of £2,500,000 India 3 per cent. Stock			107,245	
TOTAL INTEREST ON STERLING DEBT			£	4,423,911
GRAND TOTAL			£	7,280,848

(a) Includes £21,497 charged to "Interest on Debt" and £2,832 charged to "State Railways—Interest on Debt."
(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways—Interest on Debt" and "Irrigation—Major Works—Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Government for Irrigation Works not charged to Revenue and Interest on Stock Notes and Provincial Advance and Loan Accounts which are aken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAYS AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
India, General	...	—*3,00,77,088*	7,78,107	—*2,92,98,981*	(c)5,52,17,951	94,49,130	6,46,67,081
Central Provinces	...	60,089	...	60,089	...	...	...
Burma	...	25,000	...	25,000	...	...	...
Assam	...	2,386	...	2,386	...	...	...
Bengal	...	1,96,486	...	1,96,486	...	24,51,988	24,51,988
United Provinces of Agra and Oudh	...	3,35,729	...	3,35,729	...	33,27,245	33,27,245
Punjab	...	2,24,367	...	2,24,367	...	...	...
Madras	...	1,82,638	...	1,82,638	(d)61,516	...	61,516
Bombay	...	6,18,516	...	6,18,516	...	...	...
Total India R	...	*2,84,31,877*	7,78,107	—*2 76,53,770*	5,52,79,467	1,52,28,363	7,05,07,830
Ditto converted into £ at R15=£ 1 £	...	—*1,895,459*	51,874	—*1,843,585*	3,685,298	1,015,224	4,700,522
England £	2,916,423	...	128,742	3,045,165	(e)1,378,746	...	1,378,746
TOTAL £	2,916,423	—*1,895,459*	180,616	1,201,580	5,064,044	1,015,224	6,079,268

TOTAL 7,280,848 as above.

(c) Includes R32,15,083 on account of Interest chargeable against Companies on Advances.
(d) Charged to Interest chargeable against Companies on Advances.
(e) Includes £ 237,307 on account of Interest chargeable against Companies on Advances.

No. 30.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1905, in continuation of the Account of the PUBLIC DEBT (Account No. 29).

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA, GENERAL.				
Special Loans.	₹	₹	₹	₹
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	26,720
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	14,814
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,770	41,770	6	2,540
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	66,878	66,878	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	1,000
Annuity Fund of Futteh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	2,500	2,500	3¾	...
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	10,938
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc.	71,619	71,619	4	2,865
Service Funds.				
Uncovenanted Service Family Pension Fund	1,48,25,777	1,49,88,246	6 and 3½	8,93,120
Bengal and Madras Service Family Pension Fund	...	5,872	4	...
Savings Banks.	(b)			
Post Office Savings Bank Deposits	12,33,36,717	13,40,70,131	3½	38,11,839
State Railway Provident Institutions	1,29,72,716	1,39,63,466	3¾ and 3½	1,24,812
Financial Department Provident Fund	(b) 95,765	1,11,599	4	3,830
Civil Engineers' Provident Fund	(b) 56,61,535	61,17,271	4	2,29,535
Forest Officers' Provident Fund	5,76,180	6,09,771	4	22,817
Police Officers' Provident Fund	12,747	20,950	4	742
Northern India Salt Revenue Department Provident Fund	(b) 28,377	39,655	4	1,301
Civil Veterinary Department Provident Fund	11,521	25,854	4	721
Cemetery Endowment Fund	(b) 10,124	11,396	3½ and 3½	356
Postal Insurance and Life Annuity Fund	(c) 26,78,047	31,98,844	3½	1,01,600
General Family Pension Fund	(c) 93,615	43,945	3½	2,155
Hindu Family Annuity Fund	37,641	14,433	3½	1,202
Bengal Christian Family Pension Fund	(b) 4,238	4,237	3½	132
Post Office Guarantee Fund	3,12,500	3,26,864	4	12,000
Miscellaneous.				
Balances of Railway Funds	10,93,652	11,82,349	3½	31,489
Telegraph Fine Fund	(b) 12,845	11,569	3½	379
Miscellaneous accounts	...	...	...	32
TOTAL	16,33,21,064	17,63,03,519		53,02,014
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	(d)	(d)	(d)	1,636
Police Officers' Provident Fund	46,036	61,289	4	2,097
Cemetery Endowment Fund	6,683	7,198	3½ and 3½	225
TOTAL	52,719	68,487		3,958
BERAR.				
Savings Banks.				
Police Officers' Provident Fund	(e)	(e)	(e)	...
BURMA.				
Savings Banks.				
Police Officers' Provident Fund	68,216	89,797	4	3,130
Cemetery Endowment Fund	10,574	11,324	3½ and 3½	354
Miscellaneous.				
Miscellaneous accounts	...	...	...	901
Refunds	...	...	...	2
TOTAL	78,790	1,01,121		4,387
Carried forward ₹	16,34,52,573	17,64,73,127		53,10,359

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.
(c) " 2 " "
(d) Shown under India, General.
(e) Included under Central Provinces.

No. 30.—Account showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1905, etc.—*continued.*

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward	16,34,52,573	17,64,73,127		53,10,359
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	8,668	10,894	3¾ and 3½	310
Cemetery Endowment Fund	(a) 3,008	3,063	3½ and 3⅛	93
TOTAL	11.676	13,957		403
BENGAL.				
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	79,131
Police Officers' Provident Fund	1,19,438	1,50,401	4	5,293
Opium Department Provident Fund	52,089	80,969	4	2,632
Cemetery Endowment Fund	21,642	25,227	3½ and 3⅛	780
Miscellaneous.				
Compensation for lands taken up for public purposes	...	...	...	330
Land Revenue collections refunded	...	...	...	6
Miscellaneous accounts	...	...	...	14,636
Refunds	...	...	...	1,251
TOTAL	1,93,169	2,56,597		1,04,059
UNITED PROVINCES OF AGRA AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pension	1,46,69,206	1,46,59,123	6, 5, and 4	6,90,952
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	(b)	(b)	(b)	2,400
Sum deposited with Government in 1830 by the Maharaja of Karwai as a Charitable Endowment	2,00,000	2,00,000	4	8,000
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	54,378
Police Officers' Provident Fund	1,04,531	1,38,272	4	4,690
Cemetery Endowment Fund	(a) 36,787	42,088	3½ and 3⅛	1,315
TOTAL	1,50,10,530	1,50,39,483		7,61,735
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Savings Banks.				
State Railway Provident Institutions	(b)	(b)	(b)	2,15,094
Police Officers' Provident Fund	(a) 79,023	90,909	4	3,217
Cemetery Endowment Fund	20,825	23,310	3½ and 3⅛	837
Miscellaneous.				
Miscellaneous accounts	...		...	3,163
Refunds	...		...	7
TOTAL	1,09,848	1,24,219		2,22,818
NORTH-WEST FRONTIER PROVINCE.				
Savings Banks.				
Cemetery Endowment Fund	2,988	3,468	3½ and 3⅛	...
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	1,260	1,260	5	63
Service Funds.				
Military Assistant Surgeons' Fund	3,55,837	3,60,300	4	14,432
Savings Banks.				
Forest Officers' Provident Fund	71,216	74,046	4	2,725
Police Officers' Provident Fund	83,307	95,283	4	3,390
Cemetery Endowment Fund	5,577	6,767	3½ and 3⅛	209
Miscellaneous.				
Land Revenue collections refunded	...	...	...	2,254
Miscellaneous accounts	...	...	...	820
Refunds	...	...	...	198
TOTAL	5,17,197	5,37,656		24,091
Carried forward	17,92,97,981	19,24,48,507		64,23,465

(a) Differs from last year's closing balance by 1, for corrections since made.
(b) Shown under India, General.

No. 30.—Account showing the Obligations of the Government of India, bearing Interest and the Interest paid thereon, for the Year ended 31st March 1905, etc.—*continued.*

	Amount, 1st April 1904.	Amount, 31st March 1905.	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹	₹	₹
Brought forward .	17,92,97,981	19,24,48,507		64,23,465
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	56,019
Educational Funds	9,11,548	9,11,548	6 and 5	7,908
Charitable Funds				32,150
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	23,78,999	24,65,726	6, 4, and 3½	1,32,353
Savings Banks.				
Forest Officers' Provident Fund	1,12,132	1,32,600	4	4,655
Police Officers' Provident Fund	(b)67,578	87,769	4	3,058
Cemetery Endowment Fund	49,135	51,143	3½ and 3⅛	1,598
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	1,28,814	1,27,062	3⅛	3,890
Local Fund Pension Fund	45,065	48,494	3⅛	1,440
Miscellaneous.				
Revenue collections refunded	...	...	...	80
Miscellaneous accounts	...	...	...	13,672
Refunds	...	...	...	186
TOTAL .	36,93,271	38,24,342		2,57,009
GRAND TOTAL . ₹	18,29,91,252	19,62,72,849		66,80,474
Grand Total converted into £ at ₹ 15=£1 . £				445,365

(a) Shown under United Provinces of Agra and Oudh.
(b) Differs from last year's closing balance by 1 for corrections since made.

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
SERVICE FUNDS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Uncovenanted Service Fund	8,93,120	...	...	...	...	...	...	...	...	...	1,32,353	10,25,473
Military Assistant Surgeons' Fund . .	...	...	...	...	...	...	...	...	...	14,432	...	14,432
TOTAL SERVICE FUNDS ₹	8,93,120	...	...	...	...	..	...	...	...	14,432	1,32,353	10,39,905
SAVINGS BANKS.												
Post Office Savings Bank .	38,11,839	...	...	...	...	...	...	...	...	...	...	38,11,839
State Railway Provident Institutions . . .	1,24,812	1,636	...	...	310	79,131	54,378	2,15,094	...	...	...	4,75,361
Financial Department Provident Fund . .	3,830	...	...	...	...	...	...	...	...	...	...	3,830
Civil Engineers' Provident Fund . . .	2,29,535	...	...	...	...	...	...	...	...	...	...	2,29,535
Forest Officers' Provident Fund . . .	22,817	...	...	...	...	...	...	...	...	2,725	4,655	30,197
Police Officers' Provident Fund	742	2,097	...	3,130	...	5,293	4,690	3,217	...	3,390	3,058	25,617
Opium Department Provident Fund . . .	...	...	...	...	...	2,632	...	...	...	...	...	2,632
Northern India Salt Revenue Department Provident Fund	1,301	...	...	...	...	...	...	...	...	...	...	1,301
Civil Veterinary Department Provident Fund . .	721	...	...	...	...	...	...	...	...	...	...	721
Cemetery Endowment Fund	356	225	...	354	93	780	1,315	837	...	209	1,598	5,767
Other Bank accounts .	1,17,089	...	...	...	...	...	...	...	...	...	5,330	1,22,419
TOTAL SAVINGS BANKS ₹	43,13,042	3,958	...	3,484	403	87,836	60,383	2,19,148	...	6,324	14,641	47,09,219

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section C.—Post Office, etc.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Post Office . .	31	Receipts and Expenditure . . .	68	...	1,575,980	1,519,813
Telegraph . .	32	Receipts	69	...	897,923	...
„ . .	„	Expenditure	70	...	...	902,268
„ . .	32A	Details of Message Revenue, Indian Telegraphs	71	589,790	...	...
„ . .	32B	Details of Message Revenue, Indo-European Telegraphs	71	74,080	...	...
„ . .	32C	Capital Cost of Indian Telegraph Lines .	71	274,820	...	...
„ . .	32D	Outlay on Construction of Telegraph Lines .	75	289,798	...	...
„ . .	„	Do. do. Lines under Agreement	75	2,453	...	...
„ . .	32E	Details of Working and Maintenance of the Indian Telegraph Department . .	76	541,995	...	...
„ . .	32F	Capital Cost of Indo-European Telegraph Lines	77	18,119	...	...
„ . .	32G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	78	45,243	...	...
„ . .	32H	Do. do. Persian Section	79	26,089	...	...
Mint . .	33	Receipts and Charges	80	...	206,410	117,877

No. 31.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India*, for the Year ended 31st March 1905.

RECEIPTS.

India, General.

IMPERIAL.

	₹	₹	₹
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	13,74,195		
Sale of Postage Stamps :			
Ordinary Stamps	1,52,97,159		
Service Stamps	31,70,603		
Mail Cart, Passenger, Parcel and Goods Service Receipts	75,422		
Receipts on account of Money Orders	36,80,780		
Receipts on account of British Postal Orders	12,391		
Fees and Petty Receipts	1,43,160		
Contributions from Native States	6,000		
	2,37,64,710		
Deduct—	₹		
Amount of Postage received in India and paid to the Post Master General, London	*1,68,948*		
Payments to Colonial and other Foreign Administrations	*9,846*		
Refunds	*4,474*		
	1,83,268		
DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.		2,35,81,442	

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
Imperial	...	...	...	...	...	...	...	...	4,709	...	...	4,709	4,709	
Provincial	...	15,100	...	...	...	...	...	...	...	...	...	15,100	15,100	
Local	...	...	...	29	...	12,374	...	10,220	15,832	...	...	38,455	38,455	
TOTAL	...	15,100	...	29	...	12,374	...	10,220	20,541	...	...	58,264		
TOTAL RECEIPTS OF THE POST OFFICE													₹	2,36,39,706
Total India converted into £ at R15=£1													£	1,575,980

CHARGES.

India, General.

IMPERIAL.

Direction :			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office	(a)1,09,089		
Office Establishment	82,766		
Allowances	26,541		
Supplies and Services	501		
Office Expenses	9,799		
Office of Account and Audit :		2,28,696	
Comptroller, Deputy Comptroller, and Assistant Comptrollers	64,409		
Office Establishment	4,90,366		
Allowances	12,451		
Supplies and Services	251		
Office Expenses	25,281		
		5,92,758	
Presidency and District Offices :			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(a)2,04,993		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents, and Inspectors	(a)9,07,785		
Office Establishments	90,47,193		
Allowances	6,45,610		
Supplies and Services	4,80,405		
Office Expenses	11,00,622		
		1,23,86,608	
Conveyance of Mails :			
Road Establishment	15,58,085		
Ferry and Boat Charges	27,883		
Contingent Road Charges and Allowances	1,58,374		
Bounty Money	2,531		
Mail Cart, Passenger, Parcel and Goods Service Establishment and Charges	2,97,297		
Railway Charges	1,38,800		
Payments to State and other Railways	15,40,221		
		37,23,191	
Subsidies		10,55,216	
Discount on Sale of Postage Stamps		2,36,289	
Stationery and Printing		(b)8,56,746	
Miscellaneous Charges of Post Office		49,906	
			1,91,29,410

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.		
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		
Imperial	60,295	...	1,377	...	...	...	...	...	25,329	...	...	87,001	26,706	60,295
Provincial	...	75,971	...	1,85,267	...	...	...	1,45,072	...	...	1,02,755	5,09,065	5,09,065	
Local	7,972	...	19,592	1,26,110	44,018	3,60,357	1,89,167	11,623	17,368	...	...	7,76,207	7,68,235	7,972
TOTAL	68,267	75,971	20,969	3,11,377	44,018	3,60,357	1,89,167	1,56,695	42,697	...	1,02,755	13,72,273	13,04,006	1,91,97,677
TOTAL CHARGES in INDIA													₹	2,05,01,683
Total India converted into £ at R15=£1														£1,366,779
CHARGES IN ENGLAND :														
Payments under the Postal arrangement with the Lords of His Majesty's Treasury													£	104,487
Stores for India													,,	48,547
														153,034
TOTAL CHARGES OF THE POST OFFICE													£	1,519,813

N.B.—The estimated amount of Sea-Postage retained by India is £3,512.

(*a*) Includes Exchange Compensation Allowance.

(*b*) Includes ₹2,93,143, cost of Stationery, etc., supplied from Central Stores.

No. 32.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1905.

	India.	India Converted into £ at ₹15=£1.	England.	Capital.	Revenue.
RECEIPTS.					
INDIAN TELEGRAPHS.	₹	£	£	£	£
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 A*)	88,46,859	589,790	...	..	589,790
Rent of Wires and Instruments leased to Railways and Canals	23,18,231	154,549	...	....	154,549
Rent of Local and Private Lines . .	2,48,275	16,552	...	...	16,552
Royalties from Telephone Companies . .	24,915	1,661	...	...	1,661
Recoveries from Guarantors	19,868	1,324	...	...	1,324
Miscellaneous Revenue	47,801	3,187	...	...	3,187
TOTAL INDIAN TELEGRAPHS .	1,15,05,949	767,063	...	...	767,063
INDO-EUROPEAN TELEGRAPHS.					
REVENUE.					
Imperial:					
Message Revenue . (*Account No. 32 B*)	18,80,302	125,354	—*51,274*	...	74,080
Joint Purse Agreement—Net difference between receipts and payments and on account of Australian Message Fund .	...	...	53,090	...	53,090
Miscellaneous Revenue	20,562	1,371	156	...	1,527
TOTAL INDO-EUROPEAN TELEGRAPHS .	19,00,864	126,725	1,972	...	128,697
Add—Payments in England taken in reduction of receipts	...	...	2,163	...	2,163
TOTAL .	19,00,864	126,725	4,135	...	130,860
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	1,34,06,813	893,788	4,135	...	897,923
GRAND TOTAL £				897,923	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines . (*Account No. 32 C*)	43,83,768	292,251	...	292,251	
Buildings „ „	4,591	306	...	306	...
Apparatus and Plants „ „	2,10,917	14,061	...	14,061	...
Stores and other Suspense Accounts „ „	—*30,35,340*	—*202,356*	148,365	—*53,991*	...
	15,63,936	104,262	148,365	252,627	...
DEDUCT:					
Receipts on Capital Account, etc. . .	*29,932*	*1,995*	...	*1,995*	...
TOTAL CAPITAL .	15,34,004	102,267	148,365	250,632	...
REVENUE:					
General Charges (*Account No. 32E*)	11,67,792	77,853	4,565	...	82 418
Maintenance of Lines „ „ .	16,32,360	108,824	...	...	108,824
Working and Maintenance of Signal Offices	52,54,238	350,283	...	...	350,283
Suspense Accounts (*Account No. 32E*)	7,056	470	...	...	470
TOTAL REVENUE (ACCOUNT NO. 32E) .	80,61,446	537,430	4,565	...	541,995
TOTAL INDIAN TELEGRAPHS, carried forward .	95,95,450	639,697	152,930	250,632	541,995

No. 32.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1905—*continued.*

	India.	India Converted into £ at R15=£1.	England.	Capital.	Revenue.
	₹	£	£	£	£
Brought forward	95,95,450	639,697	152,930	250,632	541,995
INDO-EUROPEAN TELEGRAPHS.					
CAPITAL:					
Persian Gulf Section:					
Cables (*Account No. 32F*)	36,517	2,435	...	2,435	...
Buildings " "	21,674	1,445	...	1,445	...
Stores and other Suspense Accounts " "	—2,38,057	—15,871	17,143	1,272	...
Apparatus and Plant	5,750	383	...	383	...
TOTAL PERSIAN GULF SECTION	—1,74,116	—11,608	17,143	5,535	...
Persian Section:					
Telegraph lines (*Account No. 32F*)	1,70,791	11,386	...	11,386	...
Buildings " "	20,918	1,395	...	1,395	...
Stores and Suspense Accounts " "	—2,951	—197	...	—197	...
TOTAL PERSIAN SECTION	1,88,758	12,584	...	12,584	...
TOTAL CAPITAL	14,642	976	17,143	18,119	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 32G*)	75,021	5,001	1,413	...	6,414
Maintenance of Lines " "	46,888	3,126	...	...	3,126
Maintenance of Cable " "	2,95,100	19,673	...	...	19,673
Working and Maintenance of Signal Offices " "	2,11,649	14,110	...	...	14,110
Subsidies and Royalties " "	28,792	1,920	...	...	1,920
TOTAL PERSIAN GULF SECTION	6,57,450	43,830	1,413	...	45,243
Persian Section:					
General Charges (*Account No. 32 H*)	1,04,308	6,954	1,076	...	8,030
Maintenance of Lines " "	1,46,822	9,788	...	...	9,788
Working and Maintenance of Signal Offices " "	1,23,462	8,231	40	...	8,271
TOTAL PERSIAN SECTION	3,74,592	24,973	1,116	...	26,089
TOTAL REVENUE	10,32,042	68,803	2,529	...	71,332
TOTAL INDO-EUROPEAN TELEGRAPHS	10,46,684	69,779	19,672	18,119	71,332
ADD:—Payments in England taken in reduction of receipts	...	...	2,163	...	2,163
TOTAL	10,46,684	69,779	21,835	18,119	73,495
RED SEA AND INDIA TELEGRAPH:					
Moiety of Annuity (terminating in 1908) payable to Shareholders of the late Red Sea and India Telegraph Company under Act 25 and 26 Vic., C. 39	...	...	18,027	...	18,027
TOTAL CHARGES, TELEGRAPH DEPARTMENT	1,06,42,134	709,476	192,792	268,751	633,517
		GRAND TOTAL £			902,268

No. 32A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	AMOUNT.
Receipts:	₹
Sale of Telegraph Stamps	75,53,249
Postage Stamps on Messages	24,69,184
State (bearing) Messages, etc.	13,44,261
From other Telegraph Administrations	4,54,300
TOTAL	1,18,20,994
Deduct:	
Payments to other Telegraph Administrations	*28,27,006*
Refunds of Over-charges and Delivery Charges	*1,47,129*
TOTAL DEDUCTION	*29,74,135*
NET MESSAGE REVENUE	88,46,859
NET MESSAGE REVENUE CONVERTED INTO £ AT ₹15 = £1 £	589,790

No. 32B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	India Converted into £ at ₹15=£1.	England.	TOTAL.
	₹	£	£	£
Receipts from Indian Telegraph Department	17,60,938	117,396	...	117,396
Cash collections in Gulf Section	67,434	4,496	...	4,496
„ Persian Section	51,930	3,462	3,978	7,440
TOTAL	18,80,302	125,354	3,978	129,332
Deduct:				
Payments to other Administrations	...	...	*55,252*	*55,252*
NET MESSAGE REVENUE	18,80,302	125,354	*—51,274*	74,080

No. 32C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1904-1905.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
IMPERIAL:					
Telegraph Lines:	₹	₹	₹	₹	₹
Departmental, Railway and Canal	43,46,976	...	43,46,976	6,32,77,503	6,76,24,479
Under Agreement *Account No. 32D*	36,792	...	36,792	22,85,323	23,22,115
Gilgit Lines	...	...	...	1,42,847	1,42,847
Reconstruction of lines in Kashmir	...	...	...	12,833	12,833
Temporary Lines for military purposes	...	...	...	*—56,745*	*—56,745*
TOTAL TELEGRAPH LINES	43,83,768	...	43,83,768	6,56,61,761	7,00,45,529
Telegraph Buildings:					
Signal Offices	4,591	3,53,844	3,58,435	60,41,172	63,99,607
Quarters for Staff	...	...	...	30,414	30,414
Cable Houses and Tanks	...	120	120	40,432	40,552
Store Houses	12,041	51,547	63,588	4,69,233	5,32,821
Workshop Buildings	*—12,041*	*—42,690*	*—54,731*	3,72,945	3,18,214
Buildings in Kashmir	...	...	...	10,606	10,606
TOTAL BUILDINGS	4,591	3,62,821	3,67,412	69,64,802	73,32,214
Apparatus and Plant:					
Equipment of Signal Offices	1,80,903	...	1,80,903	30,50,399	32,31,302
Miscellaneous	30,014	...	30,014	2,77,804	3,07,818
TOTAL APPARATUS AND PLANT	2,10,917	...	2,10,917	33,28,203	35,39,120
Stores	*—8,39,828*	...	*—8,39,828*	54,12,085	45,72,257
Other Suspense Accounts	29,971	...	29,971	1,807	31,778
Exchange on all Expenditure in England prior to 1887-88	...	...	...	24,09,440	24,09,440
Less charged on Account of Sterling Expenditure in 1899-1900	...	...	...	5,589	5,589
TOTAL	*—8,09,857*	...	*—8,09,857*	78,28,921	70,19,064
TOTAL	37,89,419	3,62,821	41,52,240	8,37,83,687	8,79,35,927
Deduct:					
Receipts on Capital Account, etc.	*29,932*	...	29,932	*5,39,941*	*5,69,873*
TOTAL CAPITAL, IMPERIAL	37,59,487	3,62,821	41,22,308	8,32,43,746	8,73,66,054
PROVINCIAL:					
Telegraph Lines	...	...	...	52,370	52,370
„ Buildings	...	...	...		
Apparatus and Plant	...	...	...		
TOTAL CAPITAL, PROVINCIAL	...	...	...	52,370	52,370
TOTAL	37,59,487	3,62,821	41,22,308	8,32,96,116	8,74,18,424
Total Converted into £ at ₹15=£1 £	250,632	24,188	274,820	5,553,074	5,827,894

No. 32D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1904-1905.

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES.	₹
Arakan Division.	
Constructing a line from Taungup to Sandoway	14,148
Erecting a Departmental wire on existing supports from Laksam to Chittagong	—167
Constructing a line from Kyaukpyu to Taungup	27,523
Assam Division.	
Erecting an extra 600 lbs. wire from Dimapore Office to Jammu	23,186
Erecting an extra 600 lbs. wire (forming part Calcutta-Rangoon wire) from Dimapore Office to Jammu	58,531
Erecting an extra 600 lbs. iron wire from Gauhati to Silchar *viâ* Lumding from Gauhati to Silchar	30,986
Erecting iron wire 600 lbs per mile (forming part Calcutta to Rangoon) from Gauripore Junction Dhubri to Gauhati	20,198
Erecting an extra 300 lbs. copper wire from Gauhati to Dimapcre	39,616
Bellary Division.	
Doubling the line from Hubli to Dharwar	14,560
Erecting a 600 lbs. iron wire from Belgaum to Bellary	—674
Erecting an extra wire 600 lbs. per mile on the line from Poona Southern Mahratta Ry. Junction to Belgaum Ry. Junction west	—688
Constructing a line from Malvan C.O. to Kharepatan	17,399
Reconstructing the line from Tumkur to Hubli	63,701
Erecting an extra 600 lbs. wire from Belgaum office to Hubli Junction East and from Yesvantpur to Bangalore Office	11,132
Reconstructing the line from Dharwar to Belgaum	22,211
Erecting an extra 600 lbs. wire from Hubli to Yesvantpur Junction and reconstructing the line from Gadag Junction west to Yesvantpur Junction	38,724
Bengal Division.	
Reconstructing the Departmental main line from Sitarampur Burhee Junction to Moghulserai South Terminal	34,240
Erecting a copper wire 300 lbs. per mile from Sitarampur Burhee Junction to Moghulserai Tripod	—945
Erecting a H. D. copper wire from Allahabad Office to Agra Office	—493
Erecting a 300 lbs. copper wire from Agra Fort Terminal to Punjab Division Junction post Ghaziabad	—19
Cross staying every fourth post in the straight. from Sitarampur-Burhee Junction to Moghulserai South Terminal	14,722
Erecting a H. D. copper wire 300 lbs. per mile, from Moghulserai to Allahabad	—588
Reconstruction of line and erection of a copper wire from Naini to Jubbulpore	1,55,369
Erecting an extra wire 600 lbs. per mile from Cawnpore to Agra Central Office	—36
Constructing a Telegraph line from Bhagalpur Combined Office to Godda, *viâ* Banku	8,830
Erecting 450 lbs. iron wire from Burdwan to Rampurhat and reconstructing line from Khana Junction to Rampurhat	27,499
Reconstructing the Departmental line from Cawnpore East Indian Ry. crossing to Tundla Junction Post	—4,266
Carried forward	6,14,699

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	₹
Brought forward	6,14,699
Gujarat Division.	
Reconstructing the line from Dadar to Ahmedabad	19,505
Erecting a 600 lbs. iron wire from Dadar to Ahmedabad	—14,242
Reconstructing the line from Dharangadra C. O. Junction to Wadhwan Camp C. O.	—5,002
Constructing a line from Jamnagar to Salaya	14,498
Erecting a 600 lbs. wire from Dohad to Ujjain	14,192
Erecting an extra 600 lbs. iron wire from Dadar to Surat	12,705
Lower Burma Division.	
Wireless Telegraphy experiments in 1903-04	5,452
Constructing a line for the Burma Oil Co. from Yenangyaung (Steamer Ghat) to Yenangyat	—622
Improving the line from Moulmein to Tavoy	—843
Erecting a wire from Pegu Junction to Thazi Station Terminal	—141
Constructing a Telephone Exchange of 20 connections and reconstructing the present Telegraph lines at Bassein	173
Erecting two 600 lbs. per mile wires from Rangoon Central Office to Letpadan Junction	—84
Erecting a wire from Pegu Junction to Thazi Station Terminal	23,997
Installation of wireless telegraphy masts at Diamond Island, Port Blair, and Slipper Island	61,472
Upper Burma Division.	
Erecting an extra 600 lbs. wire from Azon to Tammu	26,047
Reconstructing the line with tubular supports from Waingmaw Junction to Sima	17,853
Reconstructing and adding one 600 lbs. wire from Azon to Tammu	1,07,312
Erecting a 600 lbs. iron wire from Thazi to Azon *viâ* Mandalay	25,414
Erecting a 300 lbs. H. D. copper wire from Mandalay Office to Azon Railway Station	21,931
Constructing a line from Pauk to Saw	19,823
Eastern Bengal Division.	
Erecting a 600 lbs. iron wire from Narcoldanga to Goalundo (with Cable at Goalundo)	18,913
Erecting an extra wire from Bagirhat to Barisal	—624
Erecting a second line from Sara to Parbatipur	2,006
Erecting an extra wire on existing supports from Ellachipur Cable House to Narayanganj	1,818
Erecting a line with one wire from Gangtok to Tangu	3,695
Erecting a 600 lbs. per mile iron wire on existing supports from Dhubri to Parbatipur Railway Crossing Terminal	16,279
Erecting an extra wire on second line and re-constructing Nattore loop from Sara to Parbatipur	11,659
Laying a cable from Damukdia new site to Sara	10,849
Dismantling road line to Jalpaiguri to Dhubri	395
Reconstructing the line with B. C. posts 24 to the mile from Jalpaiguri to Siliguri	16,266
Erecting a 600 lbs. wire on existing posts from Naihati Junction Terminal to 14th mile Gate House Terminal	9,927
Carried forward	10,55,322

No. 32D.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	*R*
Brought forward	10,55,322
East Coast Division.	
Erecting a second line of posts from 101 mile to 300 mile north	10,889
Erecting a 600 lbs. iron wire on existing supports from Rajamundry to Barang	—136
Erecting a second line of posts from Washermanpet to 100 mile northward	2,420
Erecting one 600 lbs. iron wire on existing supports from Cuttack to Howrah	26,342
Erecting a second line of posts from 301 mile to Rajamundry Terminal	17,611
Constructing a second line of posts from Rajamundry Terminal to Vizianagram Junction	87,338
Erecting an extra wire 600 lbs. per mile from Rajamundry to Gudur Junction	25,965
Madras Division.	
Opening 11 Telephone offices and reconstructing from Bangalore Telephone to the system	19,560
Erecting an extra 600 lbs. wire on existing line from Shoranur Junction to Salem C. O.	13,349
Erecting a 600 lbs. wire from Arkonum to Jalarpet	10,316
Reconstructing town and main lines, etc., from Bangalore to Yesvantpur	14,135
Erecting a 600 lbs. iron wire from Madras C. O. to Arkonum main line *vid* Chinglepet	12,381
Erecting an extra wire, 600 lbs. per mile, from Calicut Railway Station to Salem Combined Office	22,865
Erecting a 600 lbs. iron wire from Arkonum to Gudur	10,273
Erecting an extra 600 lbs. wire on existing line from Jalarpet Junction to Erode C. O. Junction	10,989
South Indian Division.	
Erecting an extra wire from Mayavaram to Pamban Office	—233
Reconstructing main line along South Indian Railway from St. Thomas' Mount to Vileupuram	—1,117
Erecting an extra wire from Trichinopoly Office to Erode South Indian Railway Station Terminal	9,962
Central Provinces Division.	
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Balaghat	225
Erecting a new line from Nagpur to Sini	1,46,904
Erecting a 300 lbs. copper wire from Jubbulpore to Bhusawal	57,053
United Provinces of Agra and Oudh Division.	
Reconstruction and erection of 600 lbs. Departmental wire from Bareilly to Shahjahanpur Junction	23,973
Erecting an extra wire for Departmental use from Chapra Departmental Office to Mozufferpore Departmental Office	16,216
Erecting a 600 lbs. per mile wire from Moghulserai to Bhatni	5,141
Reconstructing the line along Oudh and Rohilkhand Railway from Cawnpore-Lucknow-Bareilly Junction to Cawnpore Office Junction	—1,832
Erecting a Departmental 450 lbs. per mile iron wire from Lucknow to Oudh and Rohilkhand Railway Malaka Road	—507
Carried over	15,95,404

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*contd.*	*R*
Brought forward	15,95,404
United Provinces of Agra and Oudh Division—*contd*	
Erecting an extra 600 lbs. wire for Departmental use from Bhatni Junction to Katihar	8,935
Erecting an extra Departmental wire and reconstructing the line from Barabanki to Gonda Junction Railway Station	28,358
Punjab Division.	
Reconstructing the Departmental Line from Umballa South Railway crossing to Rohana Railway Station	—7,404
Erection of a 600 lbs. per mile iron wire on existing supports from Junction of Departmental and Railway wires at Kalka to Simla Office	9,164
Reconstructing line from Kalka-Pura Railway Station to Ludhiana Junction at Ferozepore and erecting 600 lbs. wire from Bhatinda Railway Station to Ludhiana Junction at Ferozepore	15,246
Erecting an extra wire from Lahore D. O. to Ludhiana Junction at Ferozepore and reconstructing line from Ferozepore Railway crossing at Raewind to Ferozepore Railway Station	13,961
Erecting an extra wire 600 lbs. per mile from Wazirabad to Pind Dadan Khan	13,925
Reconstructing the main line and erecting a 600 lbs. wire from Delhi, Umballa, Kalka and North Western crossing at Umballa to Ludhiana C. O.	54,644
Reconstructing the line and erecting 450 lbs. per mile wire from Pathankot and Amritsar to Dharamsala C. O.	11,046
Erecting a 600 lbs. per mile wire and reconstructing line from Lahore South Junction to Ludhiana Combined Junction	87,720
North-West Frontier Province and Kashmir Division.	
Replacing wooden posts by B. C. Standards from Dera Ismail Khan to Bannu	—1,252
Delhi Division.	
Erecting an extra 600 lbs. per mile wire from Agra Government Office to Delhi	11,601
Erecting an extra H. D. copper wire, 300 lbs. per mile, along Agra-Delhi Chord Railway from Agra Government office to Delhi	32,155
Erecting an extra iron wire 600 lbs. per mile along Southern Punjab Railway from Delhi Government Office to Bhatinda Station Terminal	22,443
Erecting an extra H. D. copper wire along Delhi-Umballa-Kalka Railway from Delhi-Umballa-Kalka and North-Western Railway north crossing at Umballa to Delhi Government Office	31,359
Reconstructing the Departmental main line from Ghaziabad C. O. Junction to Rohana	21,490
Erecting an extra iron wire 600 lbs. per mile from Agra to Delhi Office *vid* Agra-Delhi Chord Railway	19,328
Reconstructing and erecting an extra 300 lbs. per mile wire from Rewari to Delhi	20,554
Rajputana Division.	
Erecting an extra wire on existing supports from Bandikui to Beawar	20,640
Sind and Baluchistan Division.	
Extending the line from Robat to Nasratabad	40,802
Erecting a single wire line from Dalbandin to Killa Robat	—2,049
Carried over	20,48,070

No. 329.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

List of Lines constructed.	Outlay during the year.
DEPARTMENTAL LINES—*concld.*	
Brought forward	20,48,070
Sind and Baluchistan Division—*contd.*	
Reconstructing the line from Sibi to Jacobabad	—3,174
Value and carriage of stores required for Telegraph and Telephone lines for the Quetta Defence System	55,866
Erecting a 600 lbs. iron wire for Departmental purposes from Sukkur Junction Kotri to Larkana C.O.	14,901
Reconstructing the line from Sukkur Junction Kotri to R. U. K. Railway Office	94,796
Constructing a single wire line from Sheikwasil to Galangar	—80
TOTAL	22,10,379
Minor Works each costing less than R10,000	3,60,005
Add—Share of Establishment	(*a*)3,85,558
„ „ Contingencies	61,819
TOTAL DEPARTMENTAL LINES	30,17,761
RAILWAY AND CANAL LINES.	
Assam Division.	
Dismantling and making permanent the line from Dyakho to Halflong	—15
Constructing a permanent line, for Railway and dismantling temporary line from Dhodarali to Tinsukia	—190
Bellary Division.	
Constructing a line along the Railway from Azikhal to Mangalore	—75
Erecting two 600lbs. wires along Southern Mahratta Railway from Karad to Belgaum	—903
Bengal Division.	
Constructing the remainder of the line on the Ondal Sainthia Chord from Adjai River to Sainthia	15,188
Constructing a Telegraph line along the Railway from Khurja to Hapur	18,813
Bombay Division.	
Constructing a line for the Nira Canal from Bhatgarh to Shetphal Tank	—284
Constructing a line along the Barsi light Railway from Barsi to Tadevala	7,414
Lower Burma Division.	
Constructing a line along the Burma Railway from Martaban Moulmein to Kaikto	30,725
Constructing a line along the Burma Railway from Pegu to Kaikto	22,512
Constructing a line along the Railway from Henzada to Kyangiyen	30,425
Eastern Bengal Division.	
Constructing a line from Benarpara to Kaunia	18,165
Erecting an extra wire and reconstructing part of the line from Saidpur to Katihar	9,547
Constructing a line from Ranaghat *viâ* Murshidabad to Jiaganj	—369
Erecting an extra 600 lbs. wire for the Eastern-Bengal State Railway block system from Sara to Parbatipur	12,490
Erecting a 450 lbs. wire and increasing number of posts from 12 to 24 per mile from Ranaghat to Lalgola	38,713
Carried over	2,02,156

List of Lines constructed.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	R
Brought forward	2,02,156
East Coast Division.	
Constructing Telephone line for District Traffic Superintendent from Adra Station to Bhaga, Radhanagar Chowrassie	10,795
Constructing a line along Bengal Nagpur Railway *viâ* Parbatipur from Boojoodih to Madha	10,667
South Indian Division.	
Constructing a line along Railway from Punalur to Shenkottah	28,436
Do. do. and dismantling the bully line along road from Quilon to Punalur	—760
Reconstructing the line from Madura Railway crossing to Manyachi Junction	27,572
Erecting an extra wire for South Indian Railway and reconstructing the Section Ammyanayakanur Junction, etc. from Trichinopolly Junction to Madura Junction	12,177
Central Provinces Division.	
Erecting a 600 lbs. wire when line has been reconstructed with 24 posts per mile from Jubbulpore to Gondia	—96
Erecting a 600 lbs. iron wire from Jhansi Railway Office Junction to Cawnpore-Hamirpur Junction	—31
Reconstructing line and erecting an extra wire from Neinpur to Chindwara and Seoni to Chindwara	—8,478
Erecting 600 lbs. iron wire and reconstructing lines from Jhansi Railway Office Junction to Agra Cantonment, Indian Midland Railway	—852
Erecting an extra 000 lbs. wire for the Great Indian Peninsula Railway from Bhusawal to Itarsi	21,670
Erecting extra wire from Bhusawal to Akola	10,415
Reconstructing the line with 24 posts to the mile from Neinpur to Jubbulpore and thence to Balaghat	416
United Provinces of Agra and Oudh Division.	
Reconstructing the line and adding one extra Departmental 300lbs. wire from Mozuffarpur Junction to Samastipur from Barh to Pusa	15,883
Erecting a line of *B. C. posts* for Bengal and North-Western Railway from Kopaganj Road to Dehri Station	461
Erecting a Telegraph line for the Rohilkhand Kumaon Railway from Bareilly Junction Station oron	25,130
Erecting a through wire for Bengal and North-Western Railway *viâ* Uska Bazar-Tulsipur from Gondia to Gorakhpur	12,460
Constructing a line for Bengal and North-Western Railway from Bettiah to Bagaha	23,200
Erecting a line with one wire from Partabgarh to Oudh and Rohilkhand Railway Junction and with two wires from Fyzabad to Partabgarh	—231
Constructing a Telegraph line along Fatehpur Branch, Lower Ganges Canal, from Neorakhera to Ajrauli	—1,209
Erecting a Telegraph line for Oudh and Rohilkhand Railway from Hapur Junction to Meerut Junction, North-Western Railway	—567
Erecting a line with one wire for Bengal and North-Western Railway from Uska to Tulsipur	11,504
Erecting a train wire for Bengal and North-Western Railway from Sa\ri to Jainagar	—280
Carried over	4,00,448

(*a*) See note (*a*) at foot of the next page.

No. 32D.—Statement of Outlay on Indian Telegraph (Departmental and Railway) Lines, constructed during the Year 1904-1905—*continued.*

List of Lines constructed.	Outlay during the year.
RAILWAY AND CANAL LINES—*contd.*	₹
Brought forward	4,00,448
United Provinces of Agra and Oudh Division—*contd.*	
Erecting an extra wire and reconstructing line from Bhatni Junction to Gorakhpur Railway Office	—522
Do. do. for Bengal and North-Western Railway and reconstructing line from Barauni Junction to Bhatni Junction	—481
Erecting Telegraph lines with one wire for Bengal and North-Western Railway from Mansi to Baptiahi with Branch, etc.	34,017
Erecting train and through wires for Bengal and North-Western Railway from Bairagnia, Bengal and North-Western to Shikarpur Junction	34,047
Erecting a line of B. C. posts with one wire along North-Western Railway from Aurihar Junction B. N. W. to Jaunpur City, O. and R.	—573
Punjab Division.	
Erecting a 600 lbs. wire for North-Western Railway between certain stations from Ludhiana to Begamabad Railway Station	11,919
Constructing a line for the Railway from Sargoda to Shorkot Road	5,475
Constructing the Telegraph and Telephone lines for the Chenab Canal	—732
Extending Telegraph lines for the Jhelum Canals from Sargoda to Wan, Ghullapur to Malkwal and Sultanpur to Ramdana	—529
Erecting a wire for the Jech Doab Railway from Malkwal to new Railway Crossing	—1,091
Construction of a Telegraph line for the Kalka-Simla Railway from Sclon to Simla	—41
Erecting a 600 lbs. wire for the North Western Railway from Lahore to Mooltan	—2,904
Constructing a Telegraph line along the Railway from McLeodganj to Ludhiana	1,14,842
Erecting an iron wire 600 lbs. per mile for the North Western Railway from Lahore Railway Station to Lyallpur Khanewal Junction at Khanewal	19,138
Reconstructing the line from Lahore Southern Junction to Forozepore Crossing at Rawind	60,953
North-West Frontier Province and Kashmir Division	
Erecting Telegraph and Telephone lines for Muzaffergarh Canal	—870
Delhi Division.	
Reconstructing and erecting an extra iron wire 600 lbs. per mile from Rewari to Phulera	62,887
Constructing a Telegraph line along Lower Ganges Canal from Mainpuri to Jalalpur Regulator, Ranjitpur to Sheoli, Lakna to Alampur	17,065
Constructing a Telegraph line a along the Eastern Jumna Canal from Delhi Eastern Jumna Canal Office to Kuakhera Canal Telegraph Office	15,688
Carried over	7,68,736

List of Lines constructed.	Outlay during the year.
RAILWAY AND CANAL LINES—*concld.*	
Brought forward	7,68,736
Rajputana Division.	
Making permanent the Agra-Delhi Chord line from Agra to Delhi	4,322
Erecting a 600 lbs. iron wire from Indian Midland Railway Junction at Itarsi to Jhansi Railway Office Junction	36,513
Constructing and erecting a 300 lbs. iron wire on existing line, also erecting loop to Pulia Inter Canal from Betisa Canal Junction to Bangra, etc.	16,395
Constructing a line along the Nagda-Muttra Railway from Nagda to Shamgarh	23,775
Sind and Baluchistan Division.	
Erecting a 600 lbs. iron wire for North Western Railway from Kotri to Rohri	—982
Erecting a 600 lbs. per mile wire for North Western Railway from Karachi to Kotri	—551
Erecting a 600 lb. iron wire for North Western Railway from Rohri to Multan Cantonment Railway Station	—69
Doubling the number of posts and erecting a second wire for Railway from Spizand to Nushki Railway Station	34,295
Doubling the line and adding a second wire from Hyderabad Sind to Badin	27,706
Erecting a through wire of 600 lbs. wire for the North Western Railway from Sukkur Railway Office Terminal to Multan Cantonment Railway Junction	23,778
Constructing a Canal line from Dera Ghazi Khan to Gajjani Regulator	13,196
Total	9,47,114
Minor Works, each costing less than ₹10,000	1,84,173
Add—Share of Establishment	(a)1,69,693
„ „ Contingencies	28,235
Total Railway and Canal Lines	13,29,215
Total Departmental, Railway and Canal Lines	43,46,976
Total Converted in £ at ₹ 15—£ 1 £	289,798
LINES UNDER AGREEMENT.	
Arakan Division.	
Constructing a line to connect Kyauktan and Myohoung with Pabru from Kyauktan to Pabru	407
Minor Works each costing less than ₹10,000	30,927
Add—Share of Establishment	(a) 4,699
„ Contingencies	759
Total Lines under Agreement	36,792
Total Converted into £ at ₹15=£ 1	2,453

		₹
(a) Share of Establishment,	Departmental Lines	3,85,558
Ditto	Railway and Canal Lines	1,69,693
Ditto	Lines under Agreement	4,699
	As in Note (a), page 76	5,59,950

No. 32E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1905.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹
GAZETTED OFFICERS:				
Direction and Divisional Supervision	7,03,878	...	...	7,03,878
Account Office	28,702	...	...	28,702
Check Office and Traffic Office	11,838	...	...	11,838
Stores, Workshops and Electrician	51,391	...	...	51,391
OFFICE ESTABLISHMENTS:				
Direction	53,410	...	...	53,410
Divisional	75,831	42,971	3,99,699	5,18,501
Accounts	93,921	...	...	93,921
Message Check	82,548	...	...	82,548
Stores, Workshops and Electrician	44,784	...	...	44,784
SUBORDINATES:				
Sub-Assistant Superintendents	1,85,283	80,879	74,618	3,40,780
Foremen and Sub-Inspectors, etc.	19,797	1,03,832	...	1,23,629
Telegraph Masters and Signallers	26,995	14,081	26,01,381	26,42,457
Military Signallers	...	...	2,10,660	2,10,660
Line and Signal Office Establishments, etc.	...	2,51,675	13,256	2,64,931
Establishment, Temporary	38,867	5,597	99,209	1,43,673
Total Salaries	14,17,245	4,99,035	33,98,823	53,15,103
Furlough Allowances, etc., paid in England	68,475	...	...	68,475
Allowances for special localities, etc.	70,773	19,747	4,78,996	5,69,516
Travelling Allowances	1,36,099	70,930	1,11,146	3,18,175
Total Salaries and Establishments	16,92,592	5,89,712	39,88,965	62,71,269
Deduct—Charges to Capital:				
Portion charged to Works { Lines (a) 5,59,950 / Buildings 598	*5,60,548*	...	...	*5,60,548*
Do. do. other Departments	*31,176*	*13,575*	*49,915*	*94,666*
Workshop Outturn (b) 60,974	*60,974*	...	..	*60,974*
Indo-European Telegraphs share of Account Establishment	*13,500*	...	...	*13,500*
NET CHARGE TO REVENUE	10,26,394	5,76,137	39,39,050	55,41,581
Payments to Postal Department for working Combined Office	...	...	8,58,471	8,58,471
Apparatus and Plant	27,396	13,905	2,49,919	2,91,220
Repairs to Lines	...	10,19,571	...	10,19,571
Repairs to Buildings	...	3,101	...	3,101
Rent of Offices, etc.	8,986	10,601	29,446	49,033
Office Contingencies	26,811	9,045	1,54,794	1,90,650
Store Contingencies	*—11,784*	...	...	*—11,784*
Telegraph and Postage Stamps	...	...	22,834	22,834
Stationery and Printing	1,58,464	...	*—276*	1,58,188
Suspense	7,056	...	...	7,056
TOTAL	12,43,323	16,32,360	52,54,238	81,29,921
Deduct—Outlay in England	*68,475*	...	...	*68,475*
Outlay in India	11,74,848	16,32,360	52,54,238	80,61,446
Total Converted into £ at ₹ 15 = £1 £	78,323	108,824	350,283	537,430
Charged in England £	4,565	...	...	4,565
TOTAL £	82,888	108,824	350,283	541,995

(a) *See* Note (a), page 75. (b) Charged to Stores Capital—item ₹ *—8,39,828* in Account No. 32C., page 71.

NO. 32F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1904-1905.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	₹	₹	₹	₹	₹
PERSIAN GULF SECTION:					
Telegraph Lines	...	...	...	10,87,700	10,87,700
Telegraph Cables	36,517	...	36,517	77,78,183	78,14,700
	36,517	...	36,517	88,65,883	89,02,400
Telegraph Buildings:					
Signal Offices	21,674	...	21,674	5,88,879	6,10,553
Quarters for Staff	...	...	...	53,289	53,289
Cable Houses and Tanks	...	...	...	12,365	12,365
Store Houses	...	...	...	27,979	27,979
Total Buildings	21,674	...	21,674	6,82,512	7,04,186
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	3,05,478	3,05,478
Subsidies and Political Charges	...	...	...	1,13,420	1,13,420
Apparatus and Plant—Equipment of signal offices	5,750	...	5,750	...	5,750
" " —Miscellaneous	...	...	...	12,930	12,930
Stores	19,903	...	19,903	2,89,217	3,09,120
Other Suspense Accounts	—819	...	—819	1,445	626
Exchange on all Expenditure in England prior to 1887-88	...	...	...	54,120	54,120
Less charged on account of sterling expenditure in 1899-1900	...	...	...	418	418
	24,834	...	24,834	7,77,028	8,01,862
	83,025	...	83,025	1,03,25,423	1,04,08,448
Deduct—					
Receipts on Capital Account	...	...	...	*56,006*	*56,006*
TOTAL PERSIAN GULF SECTION	83,025	...	83,025	1,02,69,417	1,03,52,442
PERSIAN SECTION:					
Telegraph Lines	1,70,791	...	1,70,791	29,32,983	31,03,774
Telegraph Buildings:					
Signal Offices	19,570	...	19,570	45,200	64,770
Quarters for Staff	1,348	...	1,348	1,86,860	1,88,208
Total Buildings	20,918	...	20,918	2,32,060	2,52,978
Other Suspense Accounts	*—2,951*	...	*—2,951*	13,385	10,434
Subsidies and Political Charges	...	...	...	70,918	70,918
Exchange on all Expenditure in England prior to 1887-88	...	...	...	21,560	21,560
	1,88,758	...	1,88,758	32,70,906	34,59,664
Deduct—					
Receipts on Capital Account	...	...	...	*4,100*	*4,100*
TOTAL PERSIAN SECTION	1,88,758	...	1,88,758	32,66,806	34,55,564
TURKISH LINE	...	...	...	1,63,990	1,63,990
TOTAL CAPITAL EXPENDITURE	2,71,783	...	2,71,783	1,37,00,213	1,39,71,996
Ditto Converted into £ at ₹ 15=£ 1 £	18,119	...	18,119	913,348	931,467

No. 32G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Line Maintenance.	Cable Maintenance.	Signalling.	TOTAL.
	₹	₹	₹	₹	₹
GULF SECTION:					
London Office, including Constantinople Office	9,644	...	...	...	9,644
Gazetted Officers:					
Direction and supervision	31,085	9,937	...	...	41,022
Engineering and Electrician	6,482	...	46,530	...	53,012
Message Check Office and Traffic Office	...	...	...	7,995	7,995
Office Establishments:					
Direction	7,235	...	...	...	7,235
Message Check	...	...	...	9,599	9,599
Accounts	9,480	...	...	..	9,480
Stores, Workshops and Electrician	3,527	...	...	1,620	5,147
Subordinates:					
Signallers, etc.	...	...	...	1,33,115	1,33,115
Workshop Foremen	...	...	...	5,737	5,737
Cable Establishment	...	...	10,432	...	10,432
Cable Steamer Establishment	...	...	18,484	...	18,484
Medical Establishment	5,198	...	...	...	5,198
Line and Signal Office Establishment	...	12,536	...	12,182	24,718
Local Escorts Establishments	...	2,490	...	...	2,490
Total Salaries	72,651	24,963	75,446	1,70,248	3,43,308
Temporary Establishment	...	...	...	215	215
Furlough Allowances, etc., paid in England	11,557	...	...	...	11,557
Travelling Allowances	2,034	3,817	2,485	2,645	10,981
Allowances for special localities	461	...	600	5,224	6,285
Total Salaries and Establishment	86,703	28,780	78,531	1,78,332	3,72,346
Deduct—Charges to capital—					
Portion charged to works	*108*	...	*291*	...	*399*
Net charge to Revenue	86,595	28,780	78,240	1,78,332	3,71,947
Payments to Postal Department for working combined offices	...	...	...	1,104	1,104
Stationery and Printing	5,543	...	...	...	5,543
Repairs of Lines, Offices and Cables, etc.	...	15,383	1,26,834	4,527	1,46,744
Expenses of the *Berne Bureau*	...	...	...	...	...
Rent of Offices	...	...	...	5,040	5,040
Coal and other Stores for Cable Steamer	...	...	66,892	...	66,892
Provision for Crew	...	...	22,444	...	22,444
Store-keeping	1,789	...	...	...	1,789
Office Contingencies, etc.	2,115	2,725	690	22,188	27,718
Rewards for passing examinations in languages	180	...	...	...	180
Passage Money to England	...	...	...	458	458
TOTAL	96,222	46,888	2,95,100	2,11,649	6,49,859
Subsidies to Chiefs	28,792	...	...	...	28,792
GRAND TOTAL	1,25,014	46,888	2,95,100	2,11,649	6,78,651
Deduct—Outlay in England	*21,201*	...	...	...	*21,201*
Outlay in India	1,03,813	46,888	2,95,100	2,11,649	6,57,450
Outlay in India converted into £ at ₹15 = £1 £	6,921	3,126	19,673	14,110	43,830
Charged in England £	1,413	...	...	...	1,413
TOTAL £	8,334	3,126	19,673	14,110	45,243

No. 32H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
PERSIAN SECTION—	₹	₹	₹	₹
London Office	4,822	...	...	4,822
Gazetted Officers:				
Direction and Supervision	53,098	...	...	53,098
Medical Officers	17,464	...	...	17,464
Office Establishments:				
Direction	4,593	...	...	4,593
Accounts	4,740	...	...	4,740
Stores	16	...	...	16
Medical	242	...	...	242
Subordinates:				
Workshop Foreman	...	...	1,200	1,200
Inspectors	...	(a) 39,884	...	39,884
Signallers, etc.	...	...	75,104	75,104
Line and Signal Office Establishment	...	10,856	6,523	17,379
Total Salaries	84,975	50,740	82,827	2,18,542
Temporary Establishment	...	...	443	443
Furlough Allowances, etc., paid in England	11,321	...	...	11,321
Allowances for special localities, etc.	4,007	3,034	7,442	14,483
Travelling Allowances	8,476	20,585	6,160	35,221
Total Salaries and Establishment	1,08,779	74,359	96,872	2,80,010
Deduct—Charges to Capital—				
Portion charged to other Departments	...	*3,846*	*316*	*4,162*
Net charge to Revenue	1,08,779	70,513	96,556	2,75,848
Stationery and Printing	4,281	...	...	4,281
Repairs, etc., of Lines and Buildings	1,876	74,158	5,518	81,552
Office Contingencies	5,159	2,151	20,654	27,964
Store-keeping	356	...	...	356
Expenses of the *Berne Bureau*	...	...	...	...
Contribution towards maintenance of a Recreation Institute at Teheran	...	...	600	600
Passage Money to England	...	...	734	734
GRAND TOTAL	1,20,451	1,46,822	1,24,062	3,91,335
Deduct—Outlay in England	*16,143*	...	*600*	*16,743*
OUTLAY IN INDIA	1,04,308	1,46,822	1,23,462	3,74,592
Outlay in India converted into £ at ₹15=£ 1 £	6,954	9,788	8,231	24,973
Charged in England £	1,076	...	40	1,116
TOTAL £	8,030	9,788	8,271	26,089

(a) Includes pay of the Superior Establishment of Meshed Line.

No. 33.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1905.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Fees for coining Silver	285	5,35,087	5,35,372	
Assay Fees	...	825	825	
Gain on Coinage Operations	16,317	1,06,394	1,22,711	
Gain on Copper Coinage	7,99,226	...	7,99,226	
Sale of old stores and materials	1,359	3,083	4,442	
Miscellaneous receipts	4,53,828	11,79,050	16,32,878	
TOTAL, INDIA ₹	12,71,015	18,24,439	30,95,454	
Total India converted into £ at ₹15=£1 £				206,364
RECEIPTS IN ENGLAND—				
Proceeds of sale of Indian Coins, sent to England for assay, etc. £				46
TOTAL RECEIPTS UNDER THE HEAD "MINT" £				206,410

CHARGES.	Calcutta.	Bombay.	TOTAL.	
	₹	₹	₹	
Establishment and Contingencies:				
Direction and Office	66,385	72,233	1,38,618	
Bullion Establishment	13,915	...	13,915	
Operative Establishment	1,53,012	1,36,463	2,89,475	
Assay Establishment	55,314	55,178	1,10,492	
Office expenses	50,413	35,993	86,406	
	3,39,039	2,99,867	6,38,906	
Loss on Coinage:				
Loss on withdrawal of Light Sovereign	3,700	7,876	11,576	
Loss of weight in coining Gold	...	47	47	
Loss of weight in coining Silver	70,459	1,16,998	1,87,457	
Loss on recoining old Coins	3,13,173	1,34,646	4,47,819	
Cost of Copper alloy	28,950	71,694	1,00,644	
Value of Copper used for contingent purposes	3,231	1	3,232	
Difference between Mint and Bazar value of Silver	5,033	...	5,033	
Freight and other charges on account of Gold remitted to England	...	—4	—4	
Conveyance charges on account of Silver despatched to Calcutta	...	—12,408	—12,408	
	4,24,546	3,18,850	7,43,396	
Purchase of Local Stores:				
Cost of country Coal, Oil, etc.	79,245	91,220	1,70,465	
TOTAL, INDIA ₹	8,42,830	7,09,937	15,52,767	
Total India converted into £ at ₹15=£1 £				103,518
CHARGES IN ENGLAND—			£	
Purchase of sets of Coins of various countries for use in India, etc.			629	
Cost of assay of Indian Coins			20	
			649	
Stores for India			13,710	14,359
TOTAL CHARGES UNDER THE HEAD "MINT" £				117,877

Add—Charges on account of the Mint falling under other Heads of Service, *viz.*—	Calcutta.	Madras. (*a*)	Bombay.	TOTAL.
	₹	₹	₹	₹
Pensions and Gratuities to Mint Servants	14,215	...	12,633	26,848
Value of Stationery supplied	2,367	...	212	2,579
Value of Printing executed by Government Press	569	...	2,343	2,912
Note.—This does not include Absentee and Pension Allowances in England.				
	17,151	...	15,188	32,339
Estimated Value of Mint Buildings on 31st March 1905	24,95,649	...	7,43,053	32,38,702

(*a*) Coinage operations in Madras Mint discontinued from 1st September 1869.

No. 33.—ACCOUNT of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1905—*continued.*

Statement showing Coinage at the Indian Mints, during the Year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
SILVER:		₹		₹		₹
Rupees	40,721,640	4,07,21,640	68,063,273	6,80,63,273	108,784,913	10,87,84,913
Quarter Rupees	10,026,130	25,06,533	...	...	10,026,130	25,06,533
Eighth Rupees	19,303,364	24,12,920	...	...	19,303,364	24,12,920
British Dollars	...	...	648,847	14,72,291	648,847	14,72,291
Straits Dollars	...	...	20,364,664	4,62,09,286	20,364,664	4,62,09,286
COPPER:						
Quarter-Annas	104,594,336	16,34,287	...	...	104,594,336	16,34,287
Half-Pice	8,464,020	66,125	...	...	8,464,020	66,125
Pie-Pieces	16,506,127	85,969	...	...	16,506,127	85,969
Straits Cents	6,467,444	1,45,517	...	...	6,467,444	1,45,517
Ceylon Cents	1,507,250	15,073	...	...	1,507,250	15,073
Ceylon half cents	1,000,000	5,000	...	...	1,000,000	5,000
Ceylon one-fourth cents.	102,625	257	...	...	102,625	257
	208,692,936	4,75,93,321	89,076,784	11,57,44,850	297,769,720	16,33,38,171

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section D.—Civil Departments.

Revenue £1,547,333. Expenditure £12,399,763.

Major Heads.	No. of Accounts.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
General Administration	34	Expenditure	84	...	...	1,475,436
„	34A	Details of Charges under Secretariats	85	326,335	...	...
„	34B	„ „ Tour Charges	86	46,114	...	...
„	34C	Net Receipts in the Paper Currency Department	86	168,789	...	...
Law and Justice	35A	Receipts	87	...	499,697	...
„	35B	Expenditure	88	...	...	3,044,799
„	35C	Details of Charges under High Courts, &c.	89	244,844	...	...
„	35D	„ „ Civil and Sessions Courts	89	982,373	...	...
„	35E	„ „ Criminal Courts	89	886,702	...	...
„	35F	„ „ Jails	90	594,870	...	...
„	35G	„ „ Convict Charges	90	111,250	...	...
Police	36A	Receipts	90	...	328,393	...
„	36B	Expenditure	91	...	...	3,158,815
Marine	37A	Receipts	92	...	343,999	...
„	37B	Expenditure	95	...	...	795,653
Education	38A	Receipts	97	...	194,381	...
„	38B	Expenditure	97	...	...	1,479,642
Ecclesiastical	39	Expenditure	98	...	...	121,039
Medical	40A	Receipts	99	...	82,884	...
„	40B	Expenditure	99	...	...	996,840
Political	41	Expenditure	101	...	...	790,339
Scientific and other Minor Departments	42A	Receipts	102	...	97,979	...
„	42B	Expenditure	103	...	...	537,200
„	42C	Details of Survey Charges	104	119,490	...	...
			TOTAL		1,547,333	12,399,763

No. 34.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	GRAND TOTAL.
	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹
Salary of Governor General	2,50,800	...	...	...	...	...	...	...	...	...	...	2,50,800	
Salaries of Governors	...	...	...	...	...	...	...	...	...	1,17,045	1,20,000	2,37,045	
,, of Lieutenant-Governors	...	...	...	96,000	...	96,000	96,000	96,000	...	...	...	3,84,000	
,, of Chief Commissioners	1,919	53,734	...	...	49,600	13,073	...	...	52,667	...	...	1,70,993	
,, of Commissioner in Sindh, including Salary, Establishments, etc.	...	...	...	...	...	...	...	...	...	...	1,22,359	1,22,359	
Staff and Household Charges	2,79,988	20,315	...	72,026	13,456	87,835	64,639	58,264	18,463	45,993	1,86,393	8,47,372	
Expenditure from Contract Allowance (*a*)	...	...	...	10,071	...	9,503	25,350	7,977	...	85,509	28,515	1,66,925	
Durbar Fund	1,94,000	...	...	...	...	...	...	...	...	...	...	1,94,000	
Executive Council	4,23,266	...	...	...	...	...	...	...	...	1,37,310	1,28,400	6,88,976	23,73,494
Legislative Council	91,582	...	...	20,168	...	60,970	9,061	...	...	3,023	438	1,85,237	
Military Secretary: Salaries, Establishment, etc.	5,30,428	...	...	...	...	...	...	...	10,247	...	...	5,40,675	
Public Works Secretary: Salaries, Establishment, etc.	3,76,420	...	...	...	...	...	...	...	...	...	...	3,76,420	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 34A)	19,30,719	2,45,573	...	3,27,316	1,31,907	6,40,180	3,32,328	2,26,427	91,332	4,29,775	5,39,468	48,95,025	
Tour Charges (as per Details in Account No. 34B)	4,04,299	45,968	...	(*b*)17,127	9,704	(*b*)28,654	(*b*)37,903	(*b*)54,908	5,849	(*b*)7,086	(*b*)80,205	6,91,703	73,78,036
Salaries, Establishment, and Contingencies of:													
Board of Revenue	...	...	...	...	...	3,09,496	3,06,180	...	...	1,71,270	...	7,86,946	
Financial Commissioner	...	...	...	1,23,223	...	...	...	1,72,793	65,375	...	...	3,61,391	
Inspector General of Stamps, Registration, and Excise, etc.	...	64,491	...	...	52,831	...	49,829	60,459	...	...	15,758	2,43,368	
Commissioners: Salaries, Establishments, etc.	2,455	2,03,206	59,481	4,55,062	54,702	6,37,776	5,04,853	2,83,871	...	...	2,59,959	24,61,365	38,53,070
Salaries, Establishment, and Contingencies of:													
Comptroller General, Accountants General and Comptrollers	4,83,603	1,35,760	2,928	2,97,229	54,431	3,81,684	2,96,892	2,58,147	...	2,90,180	3,15,558	25,16,412	
Accountant General, Public Works Department	2,35,475	...	...	...	...	...	...	...	...	...	...	2,35,475	
Paper Currency Department (*vide* Acct. No. 34C)	1,28,353	...	...	38,632	...	...	14,376	17,977	...	35,243	89,763	3,24,344	
Reserve Treasury	11,481	...	...	...	...	...	...	...	...	...	...	11,481	
Allowances to Presidency Banks	2,09,064	...	...	...	...	...	...	...	...	26,926	63,338	2,99,328	33,87,040
General Establishment of Local Funds (including Wards Establishment)	3,582	40,422	37,351	...	2,851	2,70,161	87,696	1,37,510	27,654	3,29,782	1,19,348	10,56,357	10,56,357
TOTAL CHARGES IN INDIA ₹	55,57,434	8,09,469	99,760	14,56,854	3,69,482	25,35,332	18,25,107	13,74,333	2,71,587	16,79,142	20,69,497		1,80,47,997
Total India converted into £ at ₹15=£1 £													1,203,200
CHARGES IN ENGLAND:													
Salaries of the Secretary of State and Council for India and Establishment, etc.												131,892	
Auditor and Assistants under the Government of India, Act 1858, s. 52												7,169	
Store Department: Wages of artificers and labourers, etc.												27,025	
Law Charges												225	
Bank of England and Bank of Ireland for management of debt												47,834	
Postage of despatches to India												453	
Telegrams to India												5,723	
Books and Newspapers supplied to India, not invoiced as Stores												1,022	
Allowance to the Governor-General for passages of himself and family from India												650	
Balance of salary of a Member of the Council of the Governor General												216	
Passages etc., of officers on appointments to Departments in India												295	
Office Contingencies												13,934	
Stores for India:												236,438	
Currency Notes, etc.												35,798	
TOTAL CHARGES IN ENGLAND £													272,236
TOTAL GENERAL ADMINISTRATION CHARGES £													1,475,436

No. 34A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1905.

	R	R
INDIA, GENERAL.		
Secretariats:		
Legislative Department	1,66,371	
Financial Department	3,95,735	
Home Department	3,44,670	
Foreign Department	7,19,823	
Revenue and Agricultural Department	2,34,326	
Commerce and Industry Department	25,194	
Translator's Department	7,343	
Officer in charge of the Records of the Government of India	36,509	
Payment to Officers of other Provinces	748	
		19,30,719
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges—		
General Department	1,72,244	
Revenue Department	73,329	
		2,45,573
BURMA.		
Secrtaries to Government:		
Salaries, Establishment, and Contingent Charges:		
Public Department	2,74,333	
Translator's Department (*a*)	17,754	
Allowance and contingent charge	35,229	
		3,27,316
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		1,31,907
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	2,22,326	
Revenue and General Departments	1,22,680	
Financial and Municipal Departments	1,51,442	
Allowance and Contingent Charges	(*b*) 1,04,813	
Marine Department	10,249	
Translator's Department	23,798	
Librarian's Department	4,872	
		6,40,180
UNITED PROVINCES OF AGRA AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		3,32,328
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		2,26,427
NORTH-WEST FRONTIER PROVINCE.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		91,332
MADRAS.		
Secretaries to Government:		
Public, Educational and Legislative Departments	2,01,782	
Revenue Department	1,08,033	
Translator's Department	30,434	
Local and Municipal Department	89,526	
		4,29,775
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial and Legislative Departments	2,09,717	
Revenue and Financial Departments	1,41,274	
Separate Department	18,319	
Translator's Department	46,883	
General, Educational, Marine, and Ecclesiastical Departments	1,09,660	
Secretariat Record Office	4,645	
Payments to Officers of other Provinces	8,970	
		5,39,468
TOTAL CHARGES UNDER SECRETARIATS, ETC., AS IN ACCOUNT No. 34	R	48,95,025
Total India converted into £ at R15=£1	£	326,335

(*a*) Includes R220 for Hlutdaw Establishment.
(*b*) Includes Allowances and Contingent Charges of the Judicial, Revenue and Financial Departments.

No. 34B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	℟	℟		℟	℟	℟	℟	℟	℟	℟	℟
Tour and Extra Allowances to Clerks and Servants	...	...	...	...	579	...	...	...	...	1,601	2,180
Travelling Allowances	91,405	14,650	2,011	7,367	2,905	4,303	9,537	3,194	5,521	2,371	1,43,264
Special Train	90,520	...	7,544	...	10,708	12,444	2,565	...	...	3,104	1,26,885
Posting Bullock Train and Railway Train hire	149	...	3,429	...	2,390	10,098	29,866	1,197	...	18,845	65,974
Purchase and Repair of Tents, and Camp, Establishment and Furniture	75,951	15,579	685	69	1,632	720	10,346	...	1,111	43,570	1,49,663
Temporary Establishment	4,916	1,577	58	...	501	...	...	...	431	4,888	12,371
Miscellaneous	1,41,358	14,162	3,400	2,268	9,939	10,338	2,594	1,458	23	5,826	1,91,366
TOTAL TOUR CHARGES AS IN ACCOUNT No. 34 . ℟	4,04,299	45,968	17,127	9,704	28,654	37,903	54,908	5,849	7,086	80,205	6,91,703
Total India converted into £ at R15=£1										£	46,114

No. 34C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1905.

RECEIPTS.	℟	℟
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Sections 19 and 20, Act No. XX of 1882, as amended by Act III of 1905—*see* Account No. 28, page 60, Interest Receipts.	34,70,420	
Miscellaneous Receipts	22,683	
TOTAL RECEIPTS . R		34,93,103

Note.—Amount of Securities held on the 31st March 1905 was as follows:—

	Amount.	Cost Price.
	℟	℟
3½ per cent.	8,15,95,000	8,00,00,000
3 „	2,04,86,500	1,99,99,946
TOTAL R	10,20,81,500	9,99,99,946

CHARGES.	℟	℟
Charges in the Department—		
Salaries and Establishment Charges	2,89,530	
Travelling Allowances	1,558	
Purchase of Stationery	86	
House, Lighting, Police and Water Rates	6,065	
Service Telegrams	1,940	
Purchase of Service Stamps	4,367	
Cost of Chests, Bags, and Locks	569	
Dead Stock (Cost of Office Furniture, etc.)	2,807	
Freight on Note Forms, etc., paid in India	431	
Charges for Remittance	630	
Contingencies	16,361	
As in Account No. 34 . R		3,24,344
Charges in other Departments—		
Salary	4,183	
Pensions and Gratuities	27,522	
Cost of Note Forms received from England, including freight	5,40,858	
Do. Iron Safes do. do.	48,753	
Value of Stationery supplied	5,648	
Value of Printing executed by Government Press	5,590	
Repairs of Buildings and other Public Works Charges connected with the Department	4,373	
		6,36,927
TOTAL CHARGES . R		9,61,271
NET PROFIT IN 1904-1905 . . . . R		25,31,832
Do. converted into £ at R15=£1 £		168,789

No. 35A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sale-proceeds of Unclaimed and Escheated Property .	11,197	17,454	12,770	25,915	6,344	38,391	21,749	14,353	883	36,836	28,026	2,13,918
Court Fees realized in Cash.	1,145	21,075	2,544	2,735	9,725	47,171	1,52,782	6,938	1,733	23,982	44,202	3,14,032
General Fees, Fines, and Forfeitures . . .	46,540	81,815	34,513	4,56,936	56,996	6,52,920	2,86,598	2,37,829	75,572	6,89,587	3,30,967	29,50,273
Pleadership Examination Fees	...	1,440	400	...	2,870	37,455	13,856	...	...	6,475	3,388	65,884
Miscellaneous Fees and Fines:												
Record Room Receipts .	...	...	135	323	...	1,641	2,623	43,380	3,648	...	14,858	66,614
Other Receipts . .	96,778	2,541	572	1,843	1	4	51	32,160	2,443	17,223	1,353	1,54,969
Miscellaneous . . .	2,143	1,503	180	551	1,450	29,482	3,040	245	...	6,425	12,675	48,694
TOTAL COURTS OF LAW .	1,57,803	1,25,828	51,114	4,88,303	77,386	7,98,064	4,80,699	3,34,911	84,279	7,80,528	4,35,469	38,14,384
Jails:												
Sale-proceeds of Jail Manufactures . . .	10,620	1,53,017	19,946	3,81,326	70,181	13,66,149	3,20,521	1,74,025	16,870	5,30,628	1,09,190	31,52,473
Convict Receipts at Port Blair	2,96,318	...	...	...	...	...	...	...	...	...	...	2,96,318
Hire of Convicts . .	3,433	...	116	26,305	6,782	714	8,338	46	3	27,667	60,051	1,33,455
Other Jail Receipts . .	2,893	3,555	695	19,950	1,024	19,849	11,416	6,417	1,495	7,935	23,597	98,826
TOTAL JAILS .	3,13,264	1,56,572	20,757	4,27,581	77,987	13,86,712	3,40,275	1,80,488	18,368	5,66,230	1,92,838	36,81,072
TOTAL RECEIPTS UNDER LAW AND JUSTICE . .	4,71,067	2,82,400	71,871	9,15,884	1,55,373	21,84,776	8,20,974	5,15,399	1,02,647	13,46,758	6,28,307	74,95,456
											Total India converted into £ at ₹15=£1 . £	499,697

No. 35B.—ACCOUNT of CHARGES under LAW AND JUSTICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Courts of Law:												
Salaries, Establishments and Contingencies of—												
High Courts (as per details in Account No. 35C)	...	...	...	...	...	13,49,084	4,62,812	...	...	5,73,190	6,63,286	30,48,372
Chief Courts (as per details in Account No. 35C)	...	...	...	2,92,463	...	...	...	3,31,821	...	...	...	6,24,284
Judicial Commissioner	6,770	94,278	45,359	67,610	...	...	1,93,271	...	53,360	...	50,869	5,11,517
Law Officers	3,074	17,564	8,908	87,426	22,931	4,04,292	1,52,241	1,41,901	6,212	1,65,067	2,58,273	12,67,889
Administrator General	84,568	...	...	...	...	...	...	...	...	2,294	2,986	89,848
Civil and Sessions Courts (as per details in Account No. 35D)	90,766	2,02,872	1,59,791	2,10,386	2,39,718	50,95,218	25,92,717	12,89,259	1,37,008	26,46,277	20,71,576	1,47,35,588
Criminal Courts (as per details in Account No. 35E)	1,93,424	8,72,732	22,716	24,26,150	4,76,272	26,59,533	19,88,686	15,89,430	2,89,352	12,94,786	14,87,456	1,33,00,537
Coroner's Court	...	...	...	...	...	8,421	...	...	...	...	12,435	20,856
Presidency Magistrate's Court	...	...	...	...	...	81,045	...	...	...	59,781	95,112	2,35,938
Courts of Small Causes	4,926	25,346	69,983	48,804	...	1,63,861	80,546	36,577	...	95,716	2,35,143	7,60,902
Pleadership Examination Charges	...	300	280	...	242	12,013	13,856	...	...	5,503	294	32,488
Refunds	16,235	11,602	5,418	76,609	6,151	89,037	47,133	41,098	4,761	97,602	42,682	4,38,328
TOTAL COURTS OF LAW	3,99,763	12,24,694	3,12,455	32,09,448	7,45,314	98,62,504	55,31,262	34,30,086	4,90,693	49,40,216	49,20,112	3,50,66,547
Jails:												
Jails (as per details in Account No. 35F)	75,331	4,44,252	83,711	10,17,298	1,88,343	25,74,992	14,54,172	9,49,147	98,742	12,63,566	7,73,497	89,23,051
Convict Charges at Port Blair and Nicobars (as per details in Account No. 35G)	16,68,754	...	...	...	...	...	...	...	...	...	...	16,68,754
Convict Charges at Straits Settlements	4,300	...	...	...	...	...	...	...	...	...	...	4,300
Refunds	...	699	...	192	...	172	176	360	37	—50	267	1,853
TOTAL JAILS	17,48,385	4,44,951	83,711	10,17,490	1,88,343	25,75,164	14,54,348	9,49,507	98,779	12,63,516	7,73,764	1,05,97,958
TOTAL CHARGES IN INDIA R	21,48,148	16,69,645	3,96,166	42,26,938	9,33,657	1,24,37,668	69,85,610	43,79,593	5,89,472	62,03,732	56,93,876	4,56,64,505

CHARGES IN ENGLAND:	Total India converted into £ at R15 = £1 . £	3,044,300
Passage and Outfit Allowance of a Judge of the High Court, United Provinces	300	
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports etc.	180	
	480	
Stores for India	19	499
TOTAL CHARGES UNDER LAW AND JUSTICE .	£	3,044,799

No. 35C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURTS FOR the Year ended 31st March 1905.

	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹
Salaries of Judges (a)	1,74,161	(b)7,48,261	3,00,850	2,08,743	(b)3,03,583	(b)3,50,567	20,86,165
Appellate Branch: Salaries, Establishments and Contingencies	1,18,302	3,34,348	1,61,962	1,23,078	2,69,607	1,11,058	15,86,491
Original Branch: Salaries, Establishments and Contingencies		2,66,475	...	...		2,01,661	
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURTS AS IN ACCOUNT No. 35B.	2,92,463	13,49,084	4,62,812	3,31,821	5,73,190	6,63,286	36,72,656
					Total India converted into £ at R15=£1 . £		244,844

No. 35D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	49,215	1,48,455	50,770	1,36,250	98,406	24,96,735	12,84,038	7,15,790	80,723	10,82,345	10,04,842	71,47,569
Establishment	18,290	42,150	39,941	28,556	71,816	11,79,218	6,09,060	2,20,261	19,221	6,69,110	6,10,076	35,07,699
Ditto, Judicial Record.	...	...	12,525	...	...	...	88,014	12,237	740	...	...	1,13,516
Service of Processes	20,724	...	40,816	5,427	44,051	8,10,941	4,86,540	2,35,698	25,356	7,25,210	2,90,350	26,85,123
Travelling Allowances	1,309	6,334	2,690	9,318	4,658	33,039	20,499	22,000	2,366	6,887	36,660	1,45,760
Diet of Witnesses	63	...	1,890	20,285	2,878	39,017	37,635	...	...	44,945	36,109	1,82,822
Service Postage	331	1,133	6,472	1,340	1,538	30,273	13,083	44,061	2,771	22,809	22,767	1,46,578
Other Contingent Charges	834	4,800	4,687	6,918	16,361	1,45,872	53,848	39,212	5,831	52,104	46,072	3,76,539
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	24,700	24,700
Remuneration to copyists	...	...	...	2,292	...	3,60,123	...	...	...	42,867	...	4,05,282
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 35B.	90,766	2,02,872	1,59,791	2,10,386	2,39,718	50,95,218	25,92,717	12,89,259	1,37,008	26,46,277	20,71,576	1,47,35,588
											Total India converted into £ at R15 = £1 £	982,373

No. 35E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Part (c) of Salaries of Magistrates and Deputy Commissioners (a)	32,009	1,85,012	...	4,03,075	1,22,890	5,14,533	5,22,400	3,23,516	51,406	1,21,417	2,82,792	25,59,050
Part (c) of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	29,469	2,41,982	...	6,60,731	1,47,212	9,89,384	6,66,086	3,94,610	71,907	4,45,368	6,26,504	42,73,253
Salaries of Cantonment, City, and Railway Magistrates, etc.	(a) 68,961	(a)26,785	3,600	(a)30,877	...	(a)27,182	(a) 1,57,255	(a) 1,23,879	(a)19,199	(a) 9,919	(a)86,902	5,54,559
Establishments	41,702	2,16,136	4,048	4,57,815	1,04,217	5,57,319	3,47,922	3,68,647	69,717	4,41,814	1,64,391	27,73,728
Travelling Allowances	6,631	24,061	214	1,23,293	23,129	1,40,264	67,814	60,409	12,364	84,418	1,34,126	6,76,723
House-rent and other Allowances.	600	1,200	...	9,997	...	2,388	...	6,028	8,836	10,704	...	39,753
Diet and Road Money to Witnesses and accused persons.	1,296	27,971	13,268	3,68,273	6,140	65,918	1,13,910	1,27,586	12,696	86,416	77,980	9,01,454
Service of Processes	...	97,803	293	2,36,596	16,571	1,32,098	...	...	...	970	...	4,84,331
Service Postage	2,266	17,802	225	27,234	7,952	28,898	19,053	84,373	17,169	12,063	45,260	2,62,295
Other Contingent Charges	12,240	33,980	1,068	1,08,259	48,161	2,01,549	94,246	1,00,382	26,058	81,697	14,666	7,22,306
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	...	...	...	54,835	54,835
Deduct—Recoveries	*1,750*	...	...	...	...	...	...	...	...	...	...	*1,750*
TOTAL CHARGES UNDER CRIMINAL COURTS AS IN ACCOUNT No. 35B.	R 1,93,424	8,72,732	22,716	24,26,150	4,76,272	26,59,533	19,88,686	15,89,430	2,89,352	12,94,786	14,87,456	1,33,00,537
											Total India converted into £ at R15=£1 . £	886,702

(a) Including Exchange Compensation Allowance.
(b) Includes R2,927, R418 and R183 for travelling allowance to Judges in Bengal, Madras and Bombay respectively.
(c) The remaining part is charged under "Land Revenue."

No. 35F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Inspection and General Superintendence	...	31,871	...	46,437	...	51,784	42,626	41,267	...	37,892	38,991	2,90,868
Presidency Jails	...	...	...	...	...	85,228	...	...	...	1,15,560	60,959	2,61,747
Central Jails	...	1,53,131	47,339	3,80,687	1,806	5,94,594	4,64,041	1,94,834	...	3,48,624	1,79,489	23,64,545
District Jails	56,497	1,17,187	18,356	2,81,439	96,318	7,13,854	6,69,206	4,60,387	76,332	2,03,757	2,43,616	29,36,949
Subsidiary Jails	11,262	3,301	2,651	87,249	27,671	1,52,667	51,231	46,085	7,870	1,07,017	18,772	5,15,776
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	83,296	...	...	1,05,829	1,89,125
School of Industry	...	...	...	...	...	...	3,946	3,743	...	...	...	7,689
Charges for Moving Prisoners	...	10,800	763	28,109	2,911	46,213	26,096	34,012	4,398	37,523	27,992	2,18,817
Jail Manufactures	7,572	1,27,962	14,602	1,93,377	59,637	9,30,652	1,97,026	85,523	10,142	4,13,193	94,282	21,33,968
ayments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	3,567	3,567
TOTAL CHARGES UNDER JAILS AS IN ACCOUNT No. 35 B.	75,331	4,44,252	83,711	10,17,298	1,88,343	25,74,992	14,54,172	9,49,147	98,742	12,63,566	7,73,497	89,23,051
											Total India converted into £ at ₹15 = £1 . £	594,870

No. 35G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS for the Year ended 31st March 1905.

	₹
INDIA, GENERAL.	
Salary and Establishment of the Superintendent, including Judicial Establiishment	1,29,560
Police Establishment	1,40,196
Medical, Commissariat, and other Establishments	1,62,491
Ecclesiastical Establishment, Chaplain	9,384
Commissariat Supplies	5,68,895
Stores, Clothing, Tools, etc.	3,65,037
Passage and Subsistence Money to Convicts	1,37,194
Freight	1,50,961
Miscellaneous Contingencies	4,986
Refunds	50
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC., AS IN ACCOUNT No. 35 B. . ₹	16,68,754
Total India converted into £ at ₹15 = £1 . £	111,250

No. 36A.—ACCOUNT of RECEIPTS connected with POLICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Police supplied to Railways	...	...	1,079	...	...	...	...	...	...	...	...	1,079
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	39,083	866	...	16,445	491	10,312	72,236	5,62,920	76,622	360	65,615	8,44,950
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	388	6,973	2,086	35,002	1,776	38,794	25,177	37,742	2,768	55,570	1,35,922	3,42,198
Recoveries on account of Presidency Police	...	...	...	...	...	1,01,780	...	...	...	46,209	1,77,435	3,25,424
Recoveries on account of Village Police	...	...	...	...	2,262	5,08,320	...	9	...	...	...	5,10,591
Cash Receipts under the Arms Act	166	...	...	478	2	980	4	141	3,289	131	273	5,464
Fees, Fines, and Forfeitures	14,263	1,96,359	87,006	3,84,124	97,020	5,63,826	4,25,210	1,12,111	6,987	3,40,192	2,89,486	25,16,584
Contributions for Pensions	14,389	3,104	712	2,565	132	...	8,934	1,275	37	559	4,269	36,026
Miscellaneous	10,455	4,463	2,676	12,001	71,838	8,141	42,933	29,344	2,038	63,279	96,409	3,43,577
TOTAL POLICE RECEIPTS ₹	78,744	2,11,765	93,559	4,50,615	1,73,521	12,32,153	5,74,544	7,43,542	91,741	5,06,300	7,69,409	49,25,893
											Total India converted into £ at ₹15 = £1 . £	328,393

No. 36B.—ACCOUNT of CHARGES connected with POLICE for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Presidency Police	...	...	...	...	...	8,62,316	...	...	...	3,30,858	3,92,021	15,85,195
Provincial Superintending Officers of the District Police	...	66,817	...	1,45,774	...	1,85,253	1,83,745	1,37,269	35,182	1,66,644	1,11,557	10,32,241
District Executive Force: District Superintendents and Assistants(a)	52,613	1,68,902	54,610	5,99,879	96,062	4,71,842	4,68,469	3,22,293	57,583	3,52,623	2,77,790	29,22,666
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	24,124	24,124
Inspectors, Constables, etc. (a)	4,10,672	10,15,373	3,51,062	26,79,748	3,67,442	32,49,365	32,79,671	17,45,127	3,24,312	26,04,266	31,01,365	1,91,28,403
Police Hospitals—Establishments and Charges	2,742	17,222	...	...	6,830	46,246	33,510	...	...	34,350	1,898	1,42,798
Police Training Schools	...	384	...	3,009	...	20,704	49,886	...	...	11,054	...	85,037
Office and other Establishments	10,476	1,128	1,696	68,614	14,392	1,73,631	98,026	4,248	1,088	1,42,759	1,48,266	6,64,324
Clothing	21,724	42,785	8,964	1,61,493	20,496	1,54,698	2,73,743	66,068	11,721	2,00,940	1,16,079	10,78,711
Arms, Accoutrements, and Ordnance Stores	1,177	55,042	7,655	62,590	15,297	39,794	75,055	54,828	3,174	1,32,912	57,764	5,05,288
Rewards	969	6,859	2,648	1,08,271	9,179	28,622	76,051	18,320	3,425	6,642	5,214	2,66,200
Rents, Rates and Taxes	6,633	2,760	209	30,806	3,165	30,440	9,851	712	—57	18,136	6,707	1,09,362
Service Postage and Telegrams	5,038	16,240	5,949	23,748	7,525	63,072	41,828	53,795	7,833	44,763	69,895	3,39,686
Travelling and Tour Charges	31,194	78,023	20,226	2,46,308	36,894	3,05,255	2,64,605	1,70,375	13,506	2,89,473	2,53,398	17,09,257
House-rent and other Allowances	9,761	26,400	1,260	94,117	29,872	2,18,985	1,65,714	52,553	13,254	2,48,823	45,181	9,05,920
Petty Construction and Repairs	97	31,399	1,532	2,12,648	40,452	2,68,313	...	39,527	5,659	87,967	65,331	7,52 925
Purchase, hire, etc., of Boats	...	...	...	6,101	14,911	72,888	...	...	...	6,857	300	1,01,057
Compensation for dearness of Provisions	...	...	...	561	...	...	...	...	...	...	...	561
Miscellaneous	9,263	24,125	11,423	86,786	18,175	1,11,577	75,957	40,116	14,593	59,874	63,179	5,15,068
TOTAL DISTRICT EXECUTIVE FORCE ₹	5,62,359	14,86,642	4,67,234	43,84,679	6,80,692	52,55,432	49,12,366	25,67,962	4,56,091	42,41,439	42,36,491	2,92,51,387
Municipal and Cantonment Police	...	...	...	3,998	...	42,700	...	5,61,271	76,622	...	48,362	7,32,953
Village Police	...	...	3,05,682	19,766	1,238	5,27,234	31,52,774	...	...	4,706	9,66,519	49,77,919
Special Police	...	...	...	54,71,674	8,45,058	1,45,145	3,366	1,52,502	4,69,008	14,885	5,07,741	76,09,379
Railway Police	52,626	24,838	4,775	40,719	5,336	1,83,550	1,81,922	3,18,941	44	1,17,885	1,09,331	10,39,967
Central Criminal Intelligence Department	2,19,648	...	...	...	...	...	...	...	...	...	...	2,19,648
Cattle Pounds	2,446	89,033	48,745	14,265	26,194	27,930	1,33,121	40,352	3,889	2,44,229	1,06,497	7,36,701
Steam Boiler Inspection Establishment and Charges	...	...	6,134	32,108	...	42,084	...	...	...	14,839	45,644	1,40,809
Miscellaneous	...	...	...	100	...	...	1,019	3,894	514	...	80	5,607
Refunds	121	1,130	1,177	5,495	745	16,786	6,194	1,404	145	1,523	6,371	41,091
TOTAL CHARGES IN INDIA ₹	8,37,200	16,68,460	8,33,747	1,01,18,598	15,59,263	72,88,430	85,74,507	37,83,595	10,41,495	51,37,008	65,30,614	4,73,72,897

Total India converted into £ at ₹15= £1	£	3,158,193
CHARGES IN ENGLAND: Passage to India of Assistant Superintendents on appointment, etc.	£	622
TOTAL POLICE CHARGES	£	3,158,815

(a) Including Exchange Compensation Allowance.

No. 37A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1905.

	India.	Burma.	Assam.	Bengal.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹
Pilotage Receipts	...	...	...	13,73,837	...	13,73,837
Cost of Work executed for Port and Local Funds and for Private Individuals	21,52,538	...	...	...	...	21,52,538
Hire of Vessels	7,28,904	...	...	...	...	7,28,904
Sale-proceeds of Vessels and Stores:						
Sale-proceeds of condemned Vessels and Stores	48,856	2,764	812	...	...	52,432
Miscellaneous	...	182	...	...	...	182
Registration and other Fees:						
Fees realized at the Shipping Office	...	5,877	...	74,004	79,592	1,59,473
Examination Fees	...	2,482	...	3,061	...	5,543
Other Fees	...	...	...	161	...	161
Freight, Passage, and Tonnage	1,066	4,269	...	...	...	5,335
Miscellaneous:						
Deductions for Mess Money	...	...	...	12,955	...	12,955
Coast Light Dues	...	4,89,543	...	...	...	4,89,543
Survey Fees	...	9,882	...	26,804	...	36,686
Contribution	...	4,250	...	195	1,402	5,847
Other Items	39,831	7,338	...	29,346	40	76,555
TOTAL RECEIPTS IN INDIA ₹	29,71,195	5,26,587	812	15,20,363	81,034	50,99,991
Total India converted into £ at ₹15=£1 £						339,999
RECEIPTS IN ENGLAND: Sum received from the Admiralty on account of the sale of the Gunboats "Assaye" and "Plassey"						4,000
TOTAL MARINE RECEIPTS						343,999

No. 37B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1905.

	Salaries and Establishments.	Contingencies.	₹
IMPERIAL CHARGES:—INDIA, GENERAL:			
General Supervision and Accounts.	₹	₹	
Naval Commander-in-Chief, India Station	10,000	...	
			10,000
Director and Deputy Director of the Royal Indian Marine	87,473	6,838	
Examiner of Marine Accounts	61,995	1,456	
	1,49,468	8,294	
Marine Survey Establishments.			1,57,762
Superintendent, Scientific and other Officers	78,869	3,170	
Office Establishment	6,975	...	
	85,844	3,170	
			89,014
Miscellaneous Shore Establishments.			
Perim Light-house	3,636	4,738	
Miscellaneous	9,774	...	
	13,410	4,738	
			18,148
	Kidderpore.	Bombay.	
Dockyards.			
Staff Officer's Department	15,427	19,828	
Constructor's Department	15,963	23,832	
Factory Branch	27,977	37,901	
Builder's Branch	10,410	26,682	
Store-Keeper's Department	23,684	41,348	
Cashier's Office	8,677	13,379	
Dockyard Dispensary	2,257	4,001	
Wages of Artificers and Labourers	3,26,242	7,51,888	
Miscellaneous	14,086	3,314	
	4,44,723	9,22,173	
	4,44,723	9,22,173	
			13,66,896

Gross Tonnage.	Indicated Horse-Power.			
		Salaries and Allowances of Officers and Men afloat.		
		Harbour and Sea-going Vessels.		
2,723	2,304	Troopship "Clive"	72,203	
2,246	1,077	Troopship "Canning"	60,461	
1,524	2,202	Troopship "Dalhousie"	50,061	
6.291	10,190	Dufferin	1,810	
1,125	2,157	"Mayo"	48,339	
903	1,277	Despatch Vessel "Lawrence"	39,515	
602	1,669	"Elphinstone"	33,734	
960	2,028	"Minto"	41,028	
5,434	9,366	"Hardinge"	99,113	
...	...	Contingencies	6,253	
				4,52,517
		Carried forward . ₹		4,52,517 / 16,41,820

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued.*

Gross Tonnage.	Indicated Horse-Power.	IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	₹	₹
		Brought forward		16,41,820
		Salaries and Allowances, etc.—Brought forward		4,52,517
		Inland Steamers and Flats.		
117	90	Steamer "Comet"	12,957	
338	750	Steamer "Irrawaddy," including Flats Nos. I and II	26,589	
270	360	"Sladen," including Flats C and D	24,189	
172	316	"Bhamo"	16,263	
		Contingencies	1,305	
				81,303
		Marine Survey.		
515	650	Steam-cutter "Investigator"	27,208	
70	101	"Nancowry" (Marine Survey Boat Party)	5,190	
		Contingencies	523	
				32,921
		Small Steamers and Launches.		
		Sub-Marine Mining Vessels, Bombay—		
90	275	"Miner II"	8,542	
30		"Tickler"		
		,, ,, ,, Calcutta—		
94	221	"Panther"	7,377	
20	14	"Cobra"		
		,, ,, ,, Karachi—		
15	25	"Sapper"	9,019	
93	347	"Muzbee"		
		,, ,, ,, Rangoon—		
93	382	"Tamil"	8,749	
21		"Handy"		
		"Flat"		
		Vessels in Ordinary, Bombay	10,319	
		Hulk "Quangtung"	4,594	
		Flat "Ganges"	1,080	
		"Gemini" and "Koladyne"	3,000	
		Vessels employed on Military Service and Special Defences at—		
		Aden ₹ 4,406		
		Bombay ,, 9,114		
		Calcutta ,, 6,367		
		Karachi ,, 5,938		
		Rangoon ,, 8 355		
		Madras ,, 2,303		
			36,483	
		Contingencies	1,358	
				90,521
		Viceroy's Yacht Establishment.		
		"Maud" and "Lytton"	9,350	
		Contingencies	29	
				9,379
		Yard Craft Establishment.		
		Yard Craft, "Bombay"	50,966	
		Ditto, "Calcutta"	14,996	
		Contingencies	10	
				65,972
		General Duty and Leave Allowances	27,733	
		Contingencies	22	
				27,755
		Additional Establishment for Patrick Stewart	6,729	6,729
		Indian Allowance.		
		Allowance to R. I. M. Officers serving on the Floating Defences	1,787	1,787
		Shore Allowance.		
		Shore Allowances to R. I. M. Officers	7,390	7,390
		Total Salaries and Allowances, etc.		7,76,274
		Victualling of Officers and Men afloat.		
		Purchase of Provisions for European and Native Crews	1,71,159	
		Allowances in lieu of Provisions	42,318	
		Purchase of water for Royal Indian Marine Vessels	36,371	2,49,848
		Purchase of Marine Stores and Coal for the Building, Repair, and Outfit of Ships and Vessels.		
		Timber and Spars	1,81,145	
		Metals and Metal Articles	1,79,276	
		Coals and other Fuel	6,55,108	
		Hemp, Canvas, Rope, etc.	1,20,993	
		Paint materials, Oils, Tar, Tallow, etc.	3,75,382	
		Freight, Carriage, etc.	35,221	
				15,47,125
		Carried forward ₹		42,15,067

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued.*

	₹	₹	₹
IMPERIAL CHARGES:—INDIA, GENERAL—*continued.* Brought forward		42,15,067	
Purchase and Hire of Ships and Vessels—			
Hire of Ships and Vessels		73,243	
Miscellaneous.			
Piloting and towing, etc., Royal Indian Marine Ships	27,884		
Passage and Conveyance of Officers and Men	14,736		
Repairs and Coal supplied to His Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	1,00,219		
Medical Stores	1,298		
Freight on Europe Stores	8,263		
Miscellaneous	13,497		
		1,65,897	
TOTAL CHARGES, INDIA, GENERAL			44,54,207

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS, NEXT PAGE*).

	Burma.	Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	₹	₹	₹	₹	₹	₹	
Salaries and Allowances of Officers and Men afloat	1,40,363	27,692	61,624	...	8,490	2,38,169	
Victualling of Officers and Men afloat	...	3,454	23,719	...	...	27,173	
Purchase of Marine Stores and Coal for the building, repairs, and outfit of Ships and Vessels	3,00,667	35,614	75,510	...	7,865	4,19,656	
Purchase and hire of Ships and Vessels	2,58,420	24,250	7,45,659	...	...	10,28,329	
Pilotage, Pilot Establishments, and Vessels	...	1,799	7,64,996	...	...	7,66,795	
Marine Establishments	75,412	...	93,972	14,343	25,164	2,08,891	
Miscellaneous Shore Establishments	44,912	...	...	...	...	44,912	
Subsidies to Steam-boat Companies	63,285	30,000	35,058	...	...	1,28,343	
Miscellaneous—							
Other Miscellaneous Charges	34,997	66	34,988	...	3,222	73,273	
State Yacht Establishments	2,419	...	2,776	...	...	5,195	
Light-Houses and Light-Ships	1,31,609	...	...	...	...	1,31,609	
Refunds	4,236	...	16,214	...	...	20,450	
TOTAL CHARGES IN THE CIVIL DEPARTMENTS IN INDIA	10,56,320	1,22,875	18,54,516	14,343	44,741	30,92,795	30,92,795
TOTAL CHARGES IN INDIA						₹	75,47,002
Total India converted into £ at ₹15=£1						£	503,134

	£	£	
CHARGES IN ENGLAND:			
Contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, etc.	100,115		
Allowances of Marine Officers whilst under instruction	1,666		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.	1,317		
		103,098	
Stores for India (including 103,944*l.* 6*s.* on account of the cost of the R. I. M. S. "Dufferin"):			
Coal	9,057		
Miscellaneous Stores	180,364		
		189,421	
TOTAL CHARGES IN ENGLAND		£	292,519
TOTAL MARINE CHARGES		£	795,653

No. 37B.—Account of Marine Charges for the Year ended 31st March 1905—*continued.*

Details of Charges in the Civil Departments.	Burma.	Assam.	Bengal.	Madras.	Bombay.	Total.
Salaries and Allowances of Officers and Men afloat.	₹	₹	₹	₹	₹	₹
Pilot Vessels.						
P. V. "Alice"	...	...	11,554	...	...	11,554
" "Sarasvati"	...	...	10,855	...	...	10,855
" "Fame"	...	...	13,676	...	...	13,676
Inland Vessels, Steamers and Flats.						
B. G. S. "McIvor"	6,630	...	...	...	...	6,630
Dredger "Fred Fryer"	2,290	...	...	...	...	2,290
Schooner "Victoria"	932	...	...	...	...	932
" "Pearl"	591	...	...	...	...	591
Steamer "Brahmakund"	...	19,373	...	...	...	19,373
" "Guide"	...	...	24,268	...	...	24,268
Yacht "Sonamukhi"	...	2,700	...	...	...	2,700
Steam Launch "Enchantress"	...	...	1,271	...	...	1,271
" " "Kestrel"	...	2,664	...	...	...	2,664
" " "Lindsay"	...	2,955	...	...	..	2,955
Flat "Mooltan"	...	...	...	...	8,490	8,490
Steamer "Jhelum"						
Steam Launch Establishment and Contingencies	1,29,920	...	...	...	...	1,29,920
Total Salaries, etc. ₹	1,40,363	27,692	61,624	...	8,490	2,38,169
Pilotage, Pilot Establishments and Vessels.						
Branch, Master, and Mate Pilots, Pilots, Harbour Master, Serang and Lascars	...	...	80,231	...	...	80,231
Volunteers' and Leadsmen's Allowances	...	...	18,370	...	...	18,370
Pilotage Allowance, Free List	...	1,799	5,85,894	...	...	6,48,776
Pilotage Allowance, Licensed List			61,083			
Surgeon at the Sandheads	...	...	106	...	...	106
Mess, Passage and Miscellaneous	...	...	19,312	...	...	19,312
Total Pilotage, etc. ₹	...	1,799	7,64,996	...	...	7,66,795
Marine Establishments.						
Port Officer's Department	73,111	...	34,150	...	...	1,07,261
Agent for Government Consignments	...	...	...	3,825	...	3,825
Shipping Office	...	...	30,466	...	23,340	53,806
Marine Court	1,096	...	464	...	1,824	3,384
Survey of Steam Vessels	1,205	...	28,892	...	...	30,097
Establishment and Miscellaneous	...	...	...	10,518	...	10,518
Total Marine Establishments ₹	75,412	...	93,972	14,343	25,164	2,08,891
Miscellaneous Shore Establishments.						
Salaries of Officers	7,930	...	...	...	...	7,930
Staff and Shore Allowances to Officers	7,236	...	...	...	...	7,236
Establishments and Contingencies	29,746	...	...	...	...	29,746
Total Miscellaneous Shore Establishments ₹	44,912	...	...	...	...	44,912
Other Miscellaneous Charges.						
Shipping Fees and Sundries	1,024	...	1,610	...	...	2,634
Harbour Master's Fees for Sea-going and Inland Vessels	280	...	2,588	...	...	2,868
Hire of Moorings for Sea-going and Inland Vessels	...	...	14,286	...	...	14,286
Contribution to Port Funds	...	...	5,650	...	...	5,650
Allowance to Port Master of Diamond Harbour for preparing Returns for the Pilot Service	...	...	240	...	...	240
Allowance to a clerk in Government Dockyard for performing clerical duties in connection with the examination of Engineers and Engine Drivers	...	...	60	...	...	60
Life Boat at Alibag	...	...	...	...	1,881	1,881
Life Boat Establishment at Goalundo	...	...	643	...	...	643
Coal Depôt and other Establishments	1,386	...	1,020	...	...	2,406
Clearance of Irrawaddy-Chindwin River	28,006	...	...	...	...	28,006
Miscellaneous	4,301	66	8,891	...	1,341	14,599
Total Other Miscellaneous Charges	34,997	66	34,988	...	3,222	73,273

No. 38A.—ACCOUNT of RECEIPTS under EDUCATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
FEES FROM SCHOOLS AND COLLEGES .	19,904	26,079	55,405	70,253	73,318	6,88,208	3,47,699	1,76,014	3,543	4,66,936	3,88,106	23,15,465
CONTRIBUTIONS .	6,260	16,372	...	...	...	34,053	92,896	19,441	736	4,705	3,423	1,77,886
INCOME FROM ENDOWMENTS .	...	...	...	...	...	1,754	1,625	...	...	210	...	3,589
MISCELLANEOUS:												
Reformatory Schools, Manufactures .	...	3,559	...	1,520	...	11,388	1,453	502	...	4,580	3,391	26,393
Sale-proceeds of Books . .	16	6	15,640	...	3	544	39,771	210	...	...	1,18,573	1,74,763
Examination Fees	2,701	747	1	144	443	9,972	26,342	1,759	28	11,624	6,693	60,454
Other Receipts .	...	4,794	1,918	3,626	1,120	57,535	29,100	2,659	165	38,351	17,899	1,57,167
TOTAL RECEIPTS ₹	28,881	51,557	72,964	75,543	74,884	8,03,454	5,38,886	2,00,585	4,472	5,26,406	5,38,085	29,15,717
Total India converted into £ at ₹15=£1 . £												194,381

No. 38B.—ACCOUNT of CHARGES under EDUCATION for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
DIRECTION:												
Salary (a) . Establishment and Contingencies . .	29,545	18,297	...	26,412	22,613	41,562	39,913	26,171	...	44,648	35,045	2,84,206
	21,631	18,377	...	29,217	13,909	48,095	26,836	44,160	...	24,540	15,936	2,42,701
INSPECTION:												
Salary (a) . Establishment and Contingencies . .	8,937	60,825	29,507	1,32,685	23,951	3,84,058	2,00,413	1,29,518	21,039	1,99,726	1,56,472	13,47,131
	5,502	44,894	18,129	74,925	24,568	3,37,745	1,63,057	83,177	11,319	2,59,246	1,15,874	11,38,436
UNIVERSITY .	...	...	...	...	...	2,00,000	...	30,730	...	5,000	...	2,35,730
GOVT. COLLEGES—GENERAL . .	88,638	33,402	...	19,867	18,839	6,15,324	1,72,905	1,02,492	...	2,09,042	1,67,310	14,27,819
GOVT. COLLEGES—PROFESSIONAL .	...	...	...	2,000	...	2,08,258	2,11,939	...	...	2,14,390	1,25,818	7,62,405
GOVT. SCHOOLS—GENERAL:												
Secondary .	21,769	1,12,578	81,393	1,38,110	1,11,973	7,20,837	6,07,733	2,38,045	15,788	2,89,765	3,68,757	27,06,748
Primary .	24,965	3,85,792	1,91,465	84,943	2,49,035	38,841	8,26,898	3,83,098	32,199	6,29,620	15,19,302	43,66,158
Contribution to Schools . .	...	43,122	14,038	1,06,704	...	...	...	70,769	3,060	2,559	4,15,984	6,56,236
GOVT. SCHOOLS—SPECIAL:												
Training Schools	3,364	62,654	7,852	59,367	14,046	1,49,096	97,748	1,47,188	...	1,59,036	1,16,468	8,16,819
Technical Schools	...	11,631	2,600	44,716	2,141	1,81,783	10,752	36,904	...	1,26,139	71,481	4,88,147
Reformatory Schools . .	...	17,120	...	18,435	...	70,647	26,969	14,245	...	26,119	33,123	2,06,658
Other Schools .	...	...	...	...	...	16,906	...	...	...	18,075	...	34,981
GRANTS-IN-AID:												
Grants-in-aid .	80,510	1,50,599	12,422	2,03,356	1,74,238	18,81,535	839	5,08,806	11,004	9,28,282	3,19,738	42,71,329
Payments by Results . .	...	37	450	3,42,419	2,598	2,06,403	6,30,374	...	...	3,73,048	3,68,312	19,23,641
SCHOLARSHIPS .	8,874	31,217	7,840	28,409	33,297	2,28,591	69,973	94,796	5,171	54,410	1,05,613	6,68,191
MISCELLANEOUS:												
Government Book Depôt . .	...	141	17,098	...	...	...	38,285	...	...	6	1,22,030	1,77,568
Grants for Encouragement of Literature .	2,400	2,793	...	...	362	16,142	...	1,213	...	...	3,480	26,390
Miscellaneous .	10,142	4,338	144	(b)47,075	10,640	1,09,346	24,183	39,124	2,252	19,626	64,226	3,31,096
REFUNDS . .	200	486	75	16	56	4,034	252	46	...	784	345	6,294
TOTAL CHARGES IN INDIA . ₹	3,06,477	9,98,303	3,83,013	13,58,656	7,02,266	54,59,203	31,49,069	19,50,482	1,01,832	35,84,061	41,25,314	2,21,18,676
Total India converted into £ at ₹15=£1 . £												1,474,578

CHARGES IN ENGLAND:

	£	
Passage to India of Educational Officers on appointment, etc.	1,011	
Scholarships to enable Natives of India to pursue their education in England	1,951	
Deputation Allowance of Officers while studying educational methods in England, etc.	2,102	
		5,064
TOTAL CHARGES UNDER EDUCATION . £		1,479,642

(a) Including Exchange Compensation Allowance.
(b) Including ₹30,000 on account of Contribution paid to the Educational Syndicate.

No. 39.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Church of England:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Stipend of the Bishop	45,977	(a) 10,389	...	(a) 10,600	...	...	...	...	...	25,600	22,228	1,14,794
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service) (a)	1,01,548	42,536	6,269	70,964	12,375	1,36,570	1,91,445	2,00,149	30,002	1,93,813	2,13,925	11,99,596
Other allowances to Chaplains, etc.	6,277	646	...	600	...	6,834	3,978	4,213	1,061	11,793	6,525	41,927
Establishments	6,546	2,713	276	4,030	504	9,447	8,267	6,596	1,684	13,319	12,673	66,055
Other Charges	20,300	12,556	2,414	17,849	3,041	18,119	23,012	17,869	4,272	31,287	33,849	1,84,568
Church of Scotland: (b)												
Pay of Chaplains and Registrars including allowance (a)	4,878	...	...	...	...	24,043	6,965	...	...	28,205	15,555	79,646
Establishments	482	...	...	...	...	2,588	442	50	...	1,365	952	5,879
Other Charges	621	...	...	...	...	1,400	781	...	...	1,225	2,986	7,013
Church of Rome:												
Allowances to Bishops and Priests, etc. (b)	678	...	...	4,020	...	6,256	3,624	6,705	...	6,600	16,662	44,545
Other Charges	...	...	...	...	...	...	...	15	...	...	323	338
Charges for Cemeteries	3,833	2,150	744	6,704	1,361	7,830	8,210	5,567	1,309	14,369	10,093	62,170
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	...	3,196	3,196
TOTAL CHARGES IN INDIA (b) ₹	1,91,140	70,990	9,703	1,14,767	17,281	2,13,087	2,46,724	2,41,164	38,328	3,27,576	3,38,967	18,09,727
Total India converted into £ at ₹15=£1 . £												120,649
CHARGES IN ENGLAND:												
Passage to India of Chaplains on appointment . . . . . £												390
TOTAL ECCLESIASTICAL CHARGES (b) . £												121,039

(a) Includes Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments which are treated as Army Expenditure and included in Account No. 69B, page 212.

No. 40A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1905.

RECEIPTS.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical School and College Fees	...	...	...	..	2,766	58,900	394	19,863	...	31,947	91,331	2,05,201
Hospital Receipts	...	...	...	16,631	...	1,10,295	905	3,706	1,793	29,111	76,936	2,39,377
Lunatic Asylum Receipts	...	5,749	...	30,196	1,723	21,400	10,854	4,883	...	17,846	22,029	1,14,680
Sale of Medical Stores	...	11	...	2,533	1,697	...	342	284	1	3,309	664	8,841
Income from Endowments	...	...	...	...	...	663	4,975	...	...	2,245	...	7,883
Contributions	10,996	15,547	1,255	6,566	1,352	1,01,605	2,46,646	48 350	4,231	79,618	36,604	5,52,770
Miscellaneous	381	1,480	125	2,753	29	16,151	22,847	8 491	203	42,584	2,882	97,926
TOTAL RECEIPTS IN INDIA . ₹	11,377	22,787	1,380	58,679	7,567	3,09,014	2,86,963	85,577	6,228	2,06,660	2,30,446	12,26,678

	Total India converted into £ at ₹15=£1 . £	81,779
RECEIPTS IN ENGLAND:		
Pay, pensions, etc., of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum, appropriated to their maintenance . . . . . £		1,105
TOTAL MEDICAL RECEIPTS . £		82,884

No. 40B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1905.

CHARGES.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Medical Establishment	1,44,201	2,58,248	80,610	3,73,258	1,57,537	7,42,362	4,88,442	3,70,174	58,541	5,69,337	4,51,744	36,94,454
Hospitals and Dispensaries	1,35,195	2,22,652	57,959	4,38,596	2,06,645	11,56,569	6,42,861	4,38,678	36,193	11,80,146	8,56,788	53,72,282
Sanitation and Vaccination	72,685	42,667	14,579	1,03,366	40,379	2,24,789	2,06,232	1,34,356	10,993	8,93,329	4,55,565	21,98,940
Grants for Medical purposes—												
Charges on account of Bubonic Plague	77,372	8,244	3,288	1,42,596	2,078	98,393	79,240	2,92,894	1,285	7,81,932	1,89,084	16,76,406
Other Charges	24,449	1,020	464	8,247	7,700	20,378	52,338	6,200	80	18,789	3,058	1,42,723
Medical Schools and Colleges	8,848	...	5	2,779	25,006	3,11,591	37,309	1,45,215	201	2,25,212	2,00,777	9,56,943
Lunatic Asylum	7,095	23,104	...	62,412	14,849	1,31,120	95,997	63,764	...	92,240	1,41,270	6,31,851
Special Hospital	...	...	...	...	...	10,073	...	13,369	...	...	...	23,442
Chemical Examiner's Department	...	...	...	8,450	...	45,110	24,316	2,141	...	28,117	46,807	1,54,941
Refunds	...	190	...	103	...	2,641	20	246	...	2,606	1,873	7,679
CHARGES IN INDIA ₹	4,69,845	5,56,125	1,56 905	11,39,807	4,54,194	27,43,026	16,26.755	14,67,037	1,07.293	37,91,708	23,46,906	1,48,59,661

	Total India converted into £ at ₹15=£1 . £	990,644
CHARGES IN ENGLAND:	£	
Cost of maintenance of Lunatics at the Coton Hill Hospital, Stafford, at the Royal Naval Hospital, Yarmouth, and at Broadmoor Asylum . .	3,152	
Pay, Passage, etc., of Medical Officers in connection with the Plague, allowances while on study Leave, etc.	1,294	
Contribution to the Tropical Disease Research Fund	500	
Grant to the Committee for Plague Investigation in India	1,250	6,196
TOTAL MEDICAL CHARGES . £		996,840

No. 41.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1905.

IN INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
POLITICAL AGENTS:	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (*a*)	13,40,966	30,506	2,01,741	53,201	17,313	12,877	1,82,641	1,08,433	53,870	5,24,186	25,25,734
Establishments and Contingent Charges	10,73,147	13,058	1,82,036	21,100	15,319	6,369	1,07,648	1,70,604	28,228	4,71,558	20,89,067
Less—Contribution for Salaries, Establishments, etc.	*78,124*	...	...	...	...	...	...	...	*2,132*	*3,14,631*	*3,94,887*
CHARGES ON NORTH-WEST FRONTIER:											
Perso-Afghan Frontier, Khorassan	1,51,039	...	...	...	...	...	...	...	...	...	1 51,039
Perso-Beluch Frontier, Seistan	79,438	...	...	...	...	...	...	...	...	...	79,438
Charges on account of Khyber Tribes	...	...	...	...	...	...	...	63,698	...	...	63,698
Charges for Khyber Rifles and Kohat Levies	...	...	...	...	...	...	3,308	2,92,504	...	...	2,95,812
Payments for guarding Hill Passes	...	...	...	...	...	...	9,712	1,87,564	...	...	1,97,276
Mekran Levy Corps	76,010	...	...	...	...	...	...	...	...	...	76,010
Chitral Frontier Charges	...	...	...	...	...	...	...	2,34,907	...	...	2,34,907
Charges for Bhittani Service	...	...	...	...	...	...	...	12,204	...	...	12,204
Turbati Haidari Consulate	74,916	...	...	...	...	...	...	...	...	...	74,916
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	5,81,944	...	...	...	...	...	...	...	...	...	5,81,944
Zhob Levy Charges	3,18,676	...	...	...	...	...	...	...	...	...	3,18,676
POLITICAL SUBSIDIES:											
Subsidy to the Amir of Afghanistan	8,85,128	...	...	...	...	...	...	...	...	...	8,85,128
Subsidy and contribution to the Khan of Khelat	1,00,000	...	...	...	...	...	...	...	...	...	1,00,000
Muskat Subsidy	86,400	...	...	...	...	...	...	...	...	...	86,400
Other Subsidies	3,163	...	...	...	...	...	6,804	12,000	...	...	21,967
ENTERTAINMENT OF ENVOYS AND CHIEFS	4,90,268	...	1,239	5,141	6,492	...	9,807	1,05,355	...	15,889	6,34,191
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	31,175	1,500	9,817	1,949	9241	...	4,580	16,596	...	40,528	1,15,386
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan	...	...	...	...	...	62,780	...	...	...	...	62,780
Ayub Khan	...	...	...	...	...	...	2,28,013	...	...	...	2,28,013
Kabul Refugees and State Prisoners	14,314	...	...	...	...	22,444	82,914	32,351	...	31,725	1,83,748
Chitral Prisoners	...	...	...	...	...	...	...	...	11,200	...	11,200
Theebaw, ex-King of Burma	...	...	...	...	...	...	...	...	...	61,978	61,978
Burmese Refugees and State Prisoners	6,055	...	...	...	...	4,800	...	...	...	...	10,855
Allowance to Sardur Abdur Rahaman and his followers	...	...	...	...	...	...	51,114	...	...	...	51,114
Other Refugees and State Prisoners	...	...	825	...	4,890	6,601	...	...	3,283	...	15,599

SPECIAL POLITICAL EXPENDITURE—											
Banpur Agency Charges	1,089	...	...	...	...	...	...	...	...	...	1089
Chinese Frontier Delimitation Commission	...	...	14,765	...	...	...	...	...	...	...	14,765
Kurram Mission	...	...	...	...	...	...	...	1,01,903	...	...	1,01,903
Tibet Mission	2,21,642	...	...	...	...	...	...	...	...	...	2,21,642
Kurram Militia	...	...	...	...	...	...	27	2,83,854	...	...	2,83,881
Perso-Afghan Boundary Commission, Herat Mission	57,417	...	...	...	...	...	...	...	...	...	57,417
Kabul Mission	1,79,014	...	...	...	...	...	...	...	...	...	1,79,014
Major Bird's Deputation to Kabul to attend on His Highness the Amir of Kabul	...	...	...	...	14,083	...	...	...	...	...	14,083
Waziristan Militia	...	...	...	...	...	...	107	7,38,950	...	...	7,39,057
Aden Boundary Delimitation Commission	...	...	...	...	...	...	...	...	...	47,727	47,727
Commercial Mission to Persia	21,438	...	...	...	...	...	...	...	...	...	21,438
Seistan Arbitration Commission	6,19,059	...	...	...	...	...	...	...	...	...	6,19,059
Gurtok Expedition	15,967	...	...	...	...	...	...	...	...	...	15,967
Mohmand Boundary Commission	...	...	...	...	...	...	...	4,454	...	...	4,454
Promotion of Seistan Trade Route	700	...	...	...	...	...	...	...	...	...	700
Other charges	...	...	...	...	5,394	...	...	...	...	...	5,394
CHARGES FOR ORGANISING IMPERIAL SERVICE TROOPS	2,77,703	...	...	...	...	...	...	...	...	...	2,77,703
MISCELLANEOUS—											
Annual Treaty Allowance to Persian Government for Mekran Telegraphic Line	7,692	...	...	...	...	...	...	...	...	...	7,692
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	1,499	...	387	...	...	...	186	50	...	...	2,122
Demarcation of Boundary and Trans-Frontier Surveys	215	...	162	322	680	579	691	...	7,959	4,749	15,357
Merwara Battalion	1,84,322	...	...	...	...	...	...	...	...	...	1,84,322
Purchase and Repair of Insignia of the Order of Indian Empire	102	...	...	...	...	...	...	...	...	...	102
Rewards to Native Chiefs for Political Services	197	...	833	...	...	...	1,529	11,346	...	...	13,905
Rewards for Intelligence and Assistance	...	...	1,463	...	...	...	192	10,858	...	...	12,513
Rents, Rates, and Taxes	...	...	11,051	...	...	...	...	...	...	...	11,051
Imperial Cadet Corps	81,770	...	...	...	...	...	...	...	...	...	81,770
Compensation for enhanced duties levied upon new Persian Tariff	27,828	...	...	...	...	...	...	...	...	...	27,828
Charges in conection with Kran River Irrigation Scheme	1,000	...	...	...	...	...	...	...	...	...	1,000
Charges on account of outbreak of Cholera at Karmansha	853	...	...	...	...	...	...	...	...	...	853
Sundry Charges	3,893	1,011	10,837	2,114	6,819	2,282	11,099	17,625	...	...	55,680
TOTAL CHARGES IN INDIA . R	69,37,915	46,075	4,35,156	83,827	80,231	1,18,732	7,00,372	24,05,256	1,02,408	8,83,709	1,17,93,681
Total India converted into £ at R15=£1 . £											786,245
CHARGES IN ENGLAND—										£	
Contribution towards the Mission to the Court of Persia and Minor Consulates										1,294	
Subsidy to the Imperial Bank of Persia on account of the Branch in Seistan										1,500	
Passage of an Officer employed in connection with the delimitation of the Aden frontier										34	
Moiety of payments in connection with explorations in Western China										530	
Cost of Insignia of Indian Orders										391	
										3,749	
Stores for India: Presentation Articles										345	
TOTAL CHARGES IN ENGLAND . £											4,094
TOTAL CHARGES OF POLITICAL AGENCIES, ETC. . £											790,339

(a) Includes Exchange Compensation Allowance.

No. 42A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	4,005	15,978	...	2,171	490	2,502	8,275	9,201	...	6,054	9,787	58,463
Botanical and other Public Garden Receipts	66	13,362	351	...	...	2,799	65,532	60,574	2,286	5,193	507	1,50,670
Cinchona Plantation Receipts	...	...	...	...	...	2,24,298	...	...	...	2,76,001	...	5,00,299
Receipts on account of Public Exhibitions and Fairs	160	6,613	3,825	...	...	6,029	46,958	65,995	659	3	2,481	1,32,723
Veterinary and Stallion Receipts	92,364	5,025	2,705	...	1,149	28,158	5,870	7,527	69	6,371	27,832	1,77,070
Fees, etc., levied under Inland Labour Transport Act of 1882	...	5,012	...	...	70,068	14,090	126	...	...	749	...	90,045
Examination Fees	1,052	138	9	1,200	...	1,294	90	615	10	1,83,546	8,989	1,96,943
Emigration Fees	...	...	...	...	...	21,618	...	...	...	22,095	...	43,713
Sale of Stores and Materials	60,776	...	...	...	...	...	...	...	...	...	...	60,776
Miscellaneous	9,635	335	242	5	7,664	2	1,611	3,544	184	26,502	3	49,727
TOTAL RECEIPTS IN INDIA . R	1,68,058	46,463	7,132	3,376	79,371	3,00,790	1,28,462	1,47,456	3,208	5,26,514	49,599	14,60,429
Total India converted into £ at R15=£1 . £												97,362
RECEIPTS IN ENGLAND:												
Sale-proceeds of books, maps, etc. . £												617
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . £												97,979

No. 42B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras	Bombay.	TOTAL.
Scientific.	R	R	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 42C., page 104)	17,92,350	...	...	...	...	...	...	...	...	...	...	17,92,350
Botanical Survey	1,991	...	...	500	500	...	...	...	...	26,749	...	29,740
Geological Survey:												
Superintending Officers (a) R 1,15,894												
Establishment 24,268	2,03,949	...		...	...	...	...	...	...	...	...	2,03,949
General Charges (including Library, Museum, etc.) 63,787												
Inspector of Mines	71,306	...	...	...	...	2,300	...	...	...	...	...	73,606
Exploration of Petroleum, Coal, and Minerals	...	...		...	...	...	...	...	...	24	...	24
Meteorological Department	4,20,354	...	19	...	...	...	...	...	...	...	...	4,20,373
Archæological Department	2,19,306	...	...	20,233	...	...	...	...	...	36,248	...	2,75,787
Reporter of Economic Products	27,222	...	...	...	...	...	...	...	...	...	...	27,222
Museums	1,14,675	2,141	...	2,679	...	...	18,111	20,022	...	66,230	9,163	2,33,021
Imperial Institute	2,985	...	...	73	36	...	69	...	...	19	...	3,182
Observatories	...	...	...	...	...	...	...	...	...	...	13,975	13 975
Donations to Scientific Societies	13,001	...	...	...	4,000	8,000	...	...	...	2,629	8,300	35.930
Ethnographical Survey	8,765	3,727	...	3,010	3,872	...	2,922	4,639	60	3,430	1,487	31,912
Bacteriology	94,038	...	...	...	...	8,898	...	...	...	15,745	...	1,18,681
Board of Scientific advice	2,247	...	...	...	...	...	...	...	...	...	...	2,247
Agricultural.												
Experimental Cultivation	3,11,749	56,989	50	11,382	8,402	1,07,334	51,413	28,455	131	42,970	1,08,992	7,27,827
Chinchona Plantations	...	...	...	...	...	1,97,958	...	...	...	2,07,626	...	4,05,584
Public Exhibitions and Fairs	9,170	2,613	1,055	9,649	12,900	16 966	39,834	28,358	1,006	6	19,921	1,41,472
Veterinary and Stallion Charges	2,16,804	36,557	19,964	1,34,567	5,111	1,37,417	95,927	1,89,456	7,413	55,335	1,59,066	10,57 617
Botanical and other Public Gardens	1,781	35,724	748	17,400	...	1,71,453	2,03,726	1,00,025	8,074	46,404	20,379	6,-5,714
Labour and Emigration.												
Emigration	7,496	14	...	...	...	24,025	1,529	70	...	14,535	—15	47,654
Inland Labour Transport	...	24,816	...	...	43,413	9,262	9	...	...	168	...	77,068
Colonization and Immigration	...		...	281	...	...	...	...	...	...	...	281
Inspector of Factories	...	5,568	7,689	5,300	556	27,239	7,643	4,737	16	6,840	18,877	84,465
Statistics.												
Bureau of Commercial Intelligence	87,245	...	...	...	...	...	...	...	...	...	...	87,245
Census	1,765	2,179	...	...	...	1,120	...	...	...	86	...	5,150
Gazetteer and Statistical Memoirs	1,92,040	31,729	...	28,574	22,494	21,583	33,876	43 903	...	42,940	27,452	4,44,591
Registration of Railway Traffic	...	1,200	...	450	370	8,872	5,878	4,500	...	6,900	20,547	48,717
Registration of River-borne Traffic	...	...	...	...	4,217	4,731	1,223	...	...	...	...	10,171
Provincial Statistics	1,970	10,846	5,536	21,696	1,328	19,464	13,474	5,039	3,911	14,610	4,786	1,02,660
Miscellaneous.												
Imperial Library	48,163	...	...	...	...	...	...	...	...	...	...	48,163
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	6,200	1,150	...	...	349	3,000	10,699
Examinations	40,017	...	...	920	...	3,912	...	707	50	1,39,715	1,936	1,87,257
Inspector of Explosives	50,792	...	...	...	...	...	...	...	...	...	...	50,792
Registrar of Co-operative credit Societies	...	...	...	4,108	...	5,996	13,105	8,911	...	13,041	9,760	54,921
Miscellaneous	7,110	1,175	...	5,847	...	20	11,783	525	...	45,200	...	71,660
Refunds	21	43	...	32	188	215	10	628	...	1,050	137	2.324
TOTAL CHARGES IN INDIA . R	39,48,312	2,15,321	35,061	2,66,701	1,07,387	7,82,965	5,01,682	4,39,975	20,655	7,88,809	4,27,763	75,34,631
Total India converted into £ at R15=£1 . . £												502,309
CHARGES IN ENGLAND: Stores for India											22,094	
Do. Re-organisation											403	22,497
Other Charges.												
Objects of a literary, scientific or antiquarian character											2,294	
Expenses attending the preparation of a new Edition of the "Imperial Gazetteer of India"											980	
Expenses attending the preparation of the "Fauna Indica"											1,010	
Expenses in connection with the publication of the "Flora of Bombay"											247	
Contingent expenses of the India Museum Collection at Kew											443	
Preparation of Tide Tables for Indian Ports											1,219	
Expenses incurred in connection with the Indian Section of the Imperial Institute											1,751	
Remuneration to Officers and others specially employed, and miscellaneous expenditure											4,450	12,394
TOTAL CHARGES IN ENGLAND												34,891
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS . £												537,200

(a) Including Exchange Compensation Allowance.

No. 42C.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

			₹
	INDIA, GENERAL.		
	Scientific.		
SURVEY OF INDIA:			
Controlling and Administrative Staff			1,70,785
Head-Quarters Offices:			
Office Establishment and Drawing Branch			1,54,749
Lithographic and Photographic Establishments			1,21,113
Extra Departmental Mapping			2,098
Engraving Establishment			65,089
Trigonometrical Office Establishment			93,761
N.-W. Frontier Drawing Office Establishment			23,488
Miscellaneous Contingent Charges			80,074
Mathematical Instrument Factory (including cost of Instruments purchased in India)			53,481
Survey Parties:			
Charges of Working Parties			16,31,085
Miscellaneous Charges			66,372
			24,62,095
		£	
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 17B, page 42		*3,46,217*	
„ „ for cost of Instruments and Maps supplied to other Public Departments		*3,21,143*	
„ Charged to Advances for Survey Expenses recoverable from private parties		*2,385*	*6,69,745*
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT NO. 42B		₹	17,92,350
Total converted into £ at R15 = £1		£	119,490

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section E.—Miscellaneous.

Revenue £690,126—Expenditure £4,264,790.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Account of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Territorial and Political Pensions .	43	Expenditure	114	...	...	248,381
Civil Furlough . .	44	Expenditure	114	...	...	218,744
Superannuation . .	45A	Receipts	115	...	190,973	...
„ . .	45B	Expenditure	116	...	...	2,910,333
Stationery and Printing	46A	Receipts	117	...	71,778	...
„ .	46B	Expenditure	117	...	...	574,943
„ .	46C	Details of Charges under Printing Estabts.	118	211,812	...	...
„ .	46D	Statement showing the value of Stationery Stores supplied to the various Departments	119	164,887	...	...
„ .	46E	Statement showing the value of Printing Work, etc., supplied to the various Departments	120	349,395	...	...
Exchange . .	47	Receipts	121	...	94,065	...
Miscellaneous . .	48A	Receipts	122	...	333,310	...
„ . .	48B	Expenditure	123	...	...	312,389
				TOTAL .	690,126	4,264,790

No. 43.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1905.

	₹	₹	₹
INDIA, GENERAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Banda Family.			
Exceeding ₹5,000 per annum	6,500		
Not exceeding ₹5,000 per annum	5,400		
		11,900	
Banpur Family.			
Not exceeding ₹5,000 per annum		3,600	
Jeitpur Family.			
Not exceeding ₹5,000 per annum:			
Dependants of Maharajah Anupgir		3,000	
Kharun Chiefs.			
Exceeding ₹5,000 per annum:			
Sirdar Nauraj Khan, son and successor of Sirdar Ayad Khan (Quetta)		8,000	
Mysore Family.			
Not exceeding ₹5,000 per annum		112	
Oudh Family.			
Not exceeding ₹5,000 per annum		1,609	
Afghan Refugee.			
Exceeding ₹5,000 per annum:			
Naib Noor Mahomed Khan		5,999	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bhonsla Family	108		
Bolia Family	4,151		
Jhansi Family	2,400		
Family of the late Pindara Chiefs	657		
Carnatic Stipendiaries	11,733		
Family of Rao Khosal Sing of Hirapur	2,182		
Kurnool Family	5,994		
Shahgurh Family	180		
Udayagiri Family	153		
Tokeker Family	115		
Nagpur Pensions	868		
Musulipatum Family	379		
Mahratta Salianadars	22,227		
Miscellaneous	40,020	91,167	
		1,25,387	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum:			
Bundelkhand Gosain Family	16,440		
Toria Kalpahar Family	1,150		
Allowances for the maintenance of religious establishments in Coorg	13,929		
Miscellaneous	2,818	34,337	
TOTAL INDIA GENERAL			1,59,724
Carried forward			1,59,724

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	₹	₹	₹
Brought forward			1,59,724
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
Burhansha Family.			
Exceeding ₹5,000 per annum:			
Raja Azim Shah		50,000	
Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Luxman Rao	12,000		
Raghojee Rao (Janojee Family)	60,000		
Luxmi Bai	6,000		
	78,000		
Not exceeding ₹5,000 per annum	10,200	88,200	
Relatives of the Bhonsla Family.			
Exceeding ₹5,000 per annum:			
Ahilojee Ahir Rao	560		
Not exceeding ₹5,000 per annum	22,526		
		23,086	
Servants and Dependants of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		26,109	
Ladies of the Zenana of the Bhonsla Family.			
Not exceeding ₹5,000 per annum		240	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bijragogarh Family	2,513		
Gond Raja of Chanda	5,000		
Pensions from the 2½ lakhs Fund of Saugor	5,909		
Gwalior Pensions—Annual Grants from Dowlut Rao, Scindia	4,574		
Satara Pensions	4,225		
Ex-Royal Family of Oudh	86		
		22,307	
TOTAL CENTRAL PROVINCES			2,09,942
BERAR.			
TERRITORIAL AND POLITICAL PENSIONS.			
Not exceeding Rs. 5,000 per annum			
Mahratta Salianadars		2,994	
Relatives of the Bhonsla Family.			
Not exceeding ₹5,000 per annum:			
Bhonsla Family		122	
Other Pensions.			
Not exceeding ₹5,000 per annum		1,436	
		4,552	
Charitable Allowances.			
Not exceeding ₹5,000 per annum		1,142	
TOTAL BERAR			5,694
Carried forward			3,75,360

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

		₹	₹
Brought forward		...	3,75,360
BURMA.			
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:			
Official of the late Burmese Government—			
Kinwun Mingyi		9,000	
Not exceeding ₹5,000 per annum:			
Members of the ex-Royal Family of Burma	72,282		
Shan and other Chiefs	4,410		
Officials of the late Burmese Government	24,987		
Delhi Family	7,571		
Refugee Princes	3,730		
Talifoo Refugee Princes	3,600		
		1,16,580	
TOTAL BURMA			1,25,580
ASSAM.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Bar Senapati's Family	2,308		
Raja Chandra Kanta Sing's Family	330		
Other Pensions	2,516		
		5,154	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		240	
TOTAL ASSAM			5,394
BENGAL.			
TERRITORIAL AND POLITICAL PENSIONS.			
Nizamut Family.			
Exceeding ₹5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, the Nawab of Moorshedabad	(a) 2,30,000		
Nazrut Ali and Ali Mirza	22,500		
Syud Asad Ali Mirza	15,000		
„ Hosain Ali Mirza	37,000		
„ Mozaffer Ali	10,112		
„ Wahid Ali Mirza	10,000		
„ Nazir Ali Mirza Falak Kudr	10,000		
„ Khadem Mirza Dara Kudr	5,000		
Shamsi Jehan Begum Sahiba	99,821		
Syed Mahomed Fyzally Khan and others	28,260		
„ Abdul Hossain *Alias* Sultan Saheb	15,500		
Syud Baker Mirza	323		
„ Furhad Mirza Kasoo Kudr	167		
	4,83,683		
Not exceeding ₹5,000 per annum	1,34,559		
		6,18,242	
Oudh Family.			
Exceeding ₹5,000 per annum:			
Prince Ahid Ali Mirza Kumar Kudr Bahadoor	48,000		
„ Asman Jah Mirza Bahadoor	13,800		
„ Jam Jah Ali Khan Ahmed Mirza	10,200		
„ Mohamed Jalal Mirza Bahadoor	6,000		
Carried forward	78,000	6,18,242	5,06,334

(a) Including grant of repairs of Nizamut Buildings.

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	₹	₹	₹
Brought forward	78,000	6,18,242	5,06,334
BENGAL—*continued.*			
Oudh Family—*continued.*			
Exceeding ₹5,000 per annum:			
Prince Mohamed Ibrahim Ali	6,000		
„ Kaziris Hossein Fajil Moolook Mirza Bahadoor	6,000		
„ Kam Buksh Hossein Mirza Bahadoor	6,000		
„ Mohamed Abdul Ali Mirza Darojah Bahadoor	6,000		
„ Sultan Mirza Mahomed Reza Ali Bahadoor	6,000		
„ Mohamed Asghar Humayun Jah Noke Ashgod Bahadoor	6,000		
„ Hossein Bakar Kamayab Bahadoor	6,000		
„ Mohamed Kaziris Hossein Khursuid Mirza Bahadoor	6,000		
„ Mahomed Askadi Buland Jah Bahadoor	6,000		
„ Mahomed Akram Hossein Afsarul Moolook Mirza Bahadoor	6,000		
„ Mahomed Babar Mirza Bahadur	6,000		
„ Kesra Bukht	6,000		
„ Mohamed Noke Ali Bahadur	6,000		
	1,56,000		
Not exceeding ₹5,000 per annum	1,02,371		
		2,58,371	
Khurda Family.			
Exceeding ₹5,000 per annum:			
Raja Mokundo Deb		21,333	
Chitpore Family.			
Not exceeding ₹5,000 per annum		9,394	
Maharajah Shitul Roy's Family.			
Exceeding ₹5,000 per annum:			
Kumar Rupnarayan Sing		16,999	
Mysore Family.			
Exceeding ₹5,000 per annum:			
Fatiah Allowance	6,000		
Shahabzada Mahomed Buktyar Shah	5,293		
	11,293		
Not exceeding ₹5,000 per annum	18,800	30,093	
Other Pensions.			
Not exceeding ₹5,000 per annum:			
Rajmehal Family	8,295		
Purneah Family	3,910		
Bissenpore Raj Family	1,572		
Ungul Pensioner	1,617		
Goomesur Raj Family	1,440		
Family of Raja Kader Bux Khan and Kader Hossein Khan	480		
Nawab Mooneeodwallah's Family	735		
Banki Pensioner	69		
Heirs of Shaib Bux Bibee	432		
Porahat Raj Family	114		
Family of Moulana Mohamed Asiff	111		
Family of Rajah Runjeet Sing	60		
Miscellaneous	13,625		
		32,460	
CHARITABLE ALLOWANCES.			
Exceeding ₹5,000 per annum:		9,86,892	
Unnc-chutter charges paid in Cuttack and Balasore		7,073	
TOTAL BENGAL			9,93,965
Carried forward			15,00,299

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

		₹	₹
	Brought forward		15,00,299
UNITED PROVINCES OF AGRA AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
Ex-Royal Family of Oudh.			
Exceeding ₹5,000 per annum:			
Mirza-Solaiman Qadr	12,000		
Badshah Bahu Begum	9,000		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur	6,000		
	27,000		
Not exceeding ₹5,000 per annum	1,63,888	1,90,888	
Ex-Royal Family of Delhi.			
Not exceeding ₹5,000 per annum		47,178	
Maharajah of Benares.			
Exceeding ₹5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		75,000	
Punjab State Pensioner.			
Exceeding ₹5,000 per annum:			
Shahzada Basdeo Singh		6,333	
Other Pensions.			
Exceeding ₹5,000 per annum:			
Rani Ram Nandan Koar, Agra	3,767		
Sayed Ahmad Shah of Meerut	11,000		
Sayed Husain Shah, Bulandshahr	1,006		
Ganga Bai, Benares	7,000		
Raja Narpat Singh, Fatehpur	7,307		
Limbin Mintha	9,960		
Sayed Dost Muhamad Khan, Bulandshahr	9,600		
Kunwar Bahadur Singh, Agra	6,587		
	56,227		
Not exceeding ₹5,000 per annum:			
Family of Tafazzul Hosain Khan	19,281		
,, ex-Nawab of Farukabad	8,421		
,, late ex-Raja of Coorg	5,089		
,, late Nawab of Jhajjar	9,031		
,, late Raja of Jhansi	1,610		
,, late Rahmut-ulla Khan of Bareilly	1,473		
,, Shah Jalil and Shah Sultan of Bareilly	3,354		
,, Sultan Mohammad Mirzah-Shafi, Prince of Persia	1,535		
,, Nawab-Suja-ud-daula	773		
,, late ex-Nawab of Banda	1,100		
,, Khair-andesh Khan of Bareilly	1,072		
,, late Nawab Kasim Ali Khan of Benares	228		
,, Saiyed Baqar Ali Khan	84		
,, late Husain Ali Khan	168		
,, Moulvi-Zia-Ulla Khan of Bareilly	2,490		
Moradabad Minhadars	2,485		
Commutations of Pensions	7,178		
Miscellaneous	29,206		
	94,578	1,50,805	
	Carried forward	4,70,204	15,00,299

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	₹	₹	₹
Brought forward		4,70,204	15,00,299
UNITED PROVINCES OF AGRA AND OUDH —*continued.*			
Bahu Begum's Zamanat Wasika.			
Exceeding ₹5,000 per annum:			
Baker Ali Khan	6,169		
Not exceeding ₹5,000 per annum	87,442		
Bahu Begum's Amanat Wasika.		93,611	
Exceeding ₹5,000 per annum:			
Mirza Mehdi Hasan Khan Bahadur	8,913		
,, Mehdi Hussain Khan	10,970		
,, Hadi Ali Khan	6,645		
Sitara Begum	6,255		
Mehr Jahan Begum	5,713		
	38,496		
Not exceeding ₹5,000 per annum	1,48,998	1,87,494	
CHARITABLE ALLOWANCES.		7,51,309	
Exceeding ₹5,000 per annum:			
Khadims of Dargah of Fatehpore Sikri	8,053		
Ranbir Singh (Family of Raja Lal Singh)	4,500		
	12,553		
Not exceeding ₹5,000 per annum:			
Family of Raja Lal Sing	4,200		
Punjab State Pensioners	2,357		
Jalaun Pensioners	11,458		
Family, Raja Prithi Pal Shah	86		
,, late Raja Himmat Bahadur	745		
,, late ex-Nawab of Banda	240		
,, late Thakur Daya Ram of Hathras	200		
Dependants of late Raja Khet Singh of Jaitpur	62		
Miscellaneous	23,598		
	42,946	55,499	
TOTAL UNITED PROVINCES OF AGRA AND OUDH			8,06,808
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
Delhi Royal Family.			
Exceeding ₹5,000 per annum:			
Mirza Suraya Jah	10,827		
Not exceeding ₹5,000 per annum	11,512		
Other Pensions.		22,339	
Exceeding ₹5,000 per annum:			
Dharm Kuar	10,000		
Raja Ali Bahadur Khan	10,000		
Teka Gogan Sing	7,862		
	27,862		
Not exceeding ₹5,000 per annum:			
Family of the ex-King of Cabul (Shahzaman)	19,789		
Lahore Royal Family	5,925		
Family of the Nawab Surfraz Khan of Multan	2,556		
,, of a Jagirdar in Rohtak	607		
Bolia Family	318		
Miscellaneous	42,000		
	71,195	99,057	
CHARITABLE ALLOWANCES.		1,21,396	
Exceeding ₹5,000 per annum:			
Sardarni Kripa Devi	6,667		
Not exceeding ₹5,000 per annum:			
Delhi Royal Family	14,719		
Family of Nawab of Jhajjar	8,631		
Disbanded soldiers of the late Sikh Government	207		
Family of ex-King of Cabul (Shahzaman)	1,194		
Miscellaneous	29,658		
	54,409	61,076	
TOTAL PUNJAB			1,82,472
Carried forward			24,89,579

No. 43.—Account of Territorial and Political Pensions, for the Year ended 31st March 1905 —*continued.*

	₹	₹	₹
Brought forward		...	24,89,579
NORTH-WEST FRONTIER PROVINCE.			
TERRITORIAL AND POLITICAL PENSIONS.			
Other Pensions.			
Exceeding ₹5,000 per annum—			
Ghulam Kasim Khan (Nawab of Tonk)	18,000		
Muhammad Akran Khan (Nawab of Amb)	9,500		
	27,500		
Not exceeding ₹5,000 per annum	33,074	60,574	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		4,027	
TOTAL NORTH-WEST FRONTIER PROVINCE			64,601
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
Carnatic Stipends.			
Exceeding ₹5,000 per annum:			
Kurshed-un-Nissa Begum Sahiba	10,608		
Rahim-un-Nissa Begum	5,400		
Rauf Ahmad Khan	5,400		
Prince Ghulam Mohammad Ali, Khan Bahadur, present Prince of Arcot	59,600		
	81,008		
Not exceeding ₹5,000 per annum	1,85,015		
Miscellaneous	14,561		
		2,80,584	
Tanjore Pensions.			
Exceeding ₹5,000 per annum:			
Gauramba Bahi Sahiba	9,600		
Jayamba Bahi Sahiba	9,600		
Ramakumaramba Bahi Sahiba	9,600		
Thipamba Bahi Sahiba	9,600		
Bhavani Bahi Sahiba	6,000		
	44,400		
Not exceeding ₹5,000 per annum	34,351		
Miscellaneous	119		
		78,870	
Masulipatam Pensions.			
Not exceeding ₹5,000 per annum	15,955		
Miscellaneous	24		
		15,979	
Kurnool Pensions.			
Exceeding ₹5,000 per annum:			
Muhamad Daud Khan Bahadur	4,200		
Not exceeding ₹5,000 per annum	20,081		
Miscellaneous	12		
		24,293	
Other Pensions			
Not exceeding ₹5,000 per annum:			
Palkonda Pensions	4,570		
Maisur Pensions	8,380		
Gumsur Pensions	4,735		
Golconda Pensions	3,703		
Cuttack Pensions (Raja Pillai Family)	144		
Coorg Pensions	1,081		
Tomb and Mosque Allowance	3,637		
Commutation of Pensions	18,189		
		44,439	
		4,44,165	
CHARITABLE ALLOWANCES.			
Not exceeding ₹5,000 per annum		1,486	
TOTAL MADRAS			4,45,651
Carried forward			29,99,831

	₹	₹	₹
Brought forward		...	29,99,831
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
Surat Nawab's Family.			
Exceeding ₹5,000 per annum:			
Ziāun nissa Begum	58,861		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	6,000		
Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	10,000		
Investment into Trust Fund until the death of Ziāun-Nissa Begum for benefit of the descendants of the Nawab of Surat	37,000		
	1,11,861		
Not exceeding ₹5,000 per annum	240		
		1,12,101	
Najmudin Khan's Family.			
Exceeding ₹5,000 per annum:			
Mir Sadrudin Khan Waled Ajmudin		7,291	
Yeomen Stipendiaries.			
Exceeding ₹5,000 per annum:			
Sultan Ahmadbin Fadil	39,384		
Not exceeding ₹5,000 per annum	13,632		
		53,016	
Satara Pensions.			
Exceeding ₹5,000 per annum:			
Rajeram Bhosle	3,333		
Not exceeding ₹5,000 per annum	12,503		
		15,836	
Angria Family Pensions.			
Not exceeding ₹5,000 per annum		2,200	
Pensions granted on the conquest of Sindh.			
Exceeding ₹5,000 per annum:			
His Highness Mir Hosein Ali Khan	36,000		
„ „ Mir Nur Muhamad Khan	26,400		
„ „ Mir Fateh Khan	26,000		
„ „ Mir Abdul Hosein Khan	9,600		
Widow of His Highness Mir Hosein Ali Khan	9,600		
Mir Rustom Khan	15,600		
Mir Ali Madut Khan	5,639		
Mir Gulam Muhamed Khan	10,800		
Mir Mehrab Khan	12,000		
Widows and descendants of the late Mir Shaheb Navaz Khan	6,336		
Mir Gulam Murtoza Khan, son of Mir Shah Mahomad Khan	6,000		
	1,63,975		
Not exceeding ₹5,000 per annum			
Stipends of the descendants of the ex-Amirs of Sindh	89,066		
		2,53,041	
Shaha Gazi Family Pensions.			
Not exceeding ₹5,000 per annum		1,818	
Other Pensions.			
Exceeding ₹5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	12,000		
Shambu Sing Anandsingh	7,794		
Mir Thara Khan	6,000		
Sir Michael DeLima D'Souza	7,000		
Shermia Bapu Mia	3,000		
Carried forward	35,794	4,45,303	29,99,831

No. 43.—Account of Territorial and Political Pensions for the Year ended 31st March 1905—*concluded.*

	₹	₹	₹
Brought forward	35,794	4,45,303	29,99,831
BOMBAY—*continued.*			
Other Pensions—*continued.*			
Not exceeding ₹5,000 per annum:			
Nagpore Family	300		
Patwardhan Family	3,005		
Peshwa Pensions	2,363		
Family of the late Nawab of Broach	5,225		
Heads of Tribes at Aden	17,476		
Kirparam's Family	2,262		
Mandvi Raja's Family	1,500		
Peint Pensions	1,916		
Thoke Family	2,016		
Mandargir Family	60		
Tanjore Family	2,169		
Family of the Nawab of Bednur	600		
Sumant Family	1,608		
Dhamdhare Family	955		
Jadhav Family	360		
Naikra Family	691		
Savanur Diwan's Family	331		
Family of Jasam Khan Jambhal	200		
Family of Sher Khan Dinamia	320		
Nagar Parker Rana Family	352		
Raji Bahadur Family	150		
Bhonsle Family Pensions	375		
Berar Pensions	3,543		
Family of Baramia late Kazi of Varamgam	129		
Miscellaneous	32,814		
		1,16,514	
		5,61,817	
CHARITABLE ALLOWANCES.			
Funeral and Marriage expenses of Mirs and other Political stipendiaries	2,920		
Miscellaneous	1,067		
		3,987	
TOTAL BOMBAY			5,65,804
TOTAL IN INDIA		₹	35,65,635
Total India converted into £ at ₹15=£1,		£	237,709
CHARGES IN ENGLAND:		£	
Members of the Family of the late Maharajah Duleep Singh		9,692	
Members of the Bengal Nizamut Family		980	
TOTAL IN ENGLAND		£	10,672
TOTAL TERRITORIAL AND POLITICAL PENSIONS		£	248,381

No. 44.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES for the Year ended 31st March 1905.

	₹		
IN INDIA:			
India, General	95		
Bengal	211		
United Provinces of Agra and Oudh	184		
Madras	288		
TOTAL IN INDIA		₹	778
Total India converted into £ at ₹15=£1,		£	52
CHARGES IN ENGLAND:		£	
Indian Civil Service	88,302		
Military Officers in Civil employ	71,707		
Uncovenanted Service	49,618		
Bengal Pilot Service	1,711		
Royal Indian Marine	7,354		
TOTAL IN ENGLAND		£	218,692
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES		£	218,744

No. 45A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
INDIA.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Subscriptions to the Military Fund	2,214	...	...	...	...	...	619	1,149	...	3,631	8,861	16,474
Subscriptions to the Military Orphan Fund	1,506	...	...	...	...	23,462	2,457	262	...	...	8	27,695
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	1,491	...	1,491
Subscriptions under the Indian Civil Service Family Pension Regulations	31,110	39,423	860	61,170	15,091	1,19,505	1,16,701	58,369	8,483	98,597	90,075	6,48,384
Subscriptions to the Bengal Civil Fund	41,447	4,611	...	18,829	3,462	46,269	48,082	26,066	...	2,768	4,660	1,96,194
Subscriptions to the Madras Civil Fund	4,479	...	...	...	...	...	...	...	...	20,362	...	24,841
Subscriptions to the Bombay Civil Fund	910	1,849	...	...	...	...	...	...	...	...	37,226	39,985
Family Subscriptions of Native Members of the Indian Civil Service	...	...	...	...	...	2,996	1,182	...	...	...	...	4,178
Contributions for Pensions and Gratuities. (a)	3,02,283	16,043	24,299	33,137	6,895	52,482	21,533	66,149	744	50,684	1,97,491	7,71,740
Deductions for Marine Pension Fund	25,664	...	...	...	...	11,575	...	...	...	...	...	37,239
Miscellaneous	...	...	...	...	...	...	...	287	...	251	120	658
TOTAL RECEIPTS IN INDIA	₹ 4,09,613	61,926	25,159	1,13,136	25,448	2,56,289	1,90,574	1,52,282	9,227	1,77,784	3,47,441	17,68,879
Total India converted into £ at ₹15 = £1												£ 117,925

	£	£
ENGLAND.		
Subscriptions, etc., to the Widows' Funds of the Home Establishment of the East India Company		11,530
Subscriptions in respect of the India Office Provident Fund		1,453
Subscriptions in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		
Bengal Civil Service Annuity Fund	2,112	
Madras Civil Service Annuity Fund	304	
Bombay Civil Fund: Annuity Branch	345	
Bengal Civil Fund	354	
Madras Civil Fund	8	
Bombay Civil Fund: Provident Branch	457	
Bengal Military Orphan Society	13,715	
Bengal Military Fund	19,448	
Madras Military Fund	8,506	
Bombay Military Fund	6,708	
Madras Medical Fund	74	
Indian Navy Fund	421	
		52,422
Subscriptions towards Indian Civil Service Family Pensions		7,643
TOTAL RECEIPTS IN ENGLAND		£ 73,048
TOTAL RECEIPTS IN AID OF SUPERANNUATION, ETC., ALLOWANCES		£ 190,973

(a) Besides ₹7,62,206 approximately recovered from Indian Civil Servants by deduction from their salaries on account of contributions towards Annuities.

No. 45B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1905.

INDIA.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Superannuation and Retired Allowances of the Revenue and other Public Depts.	7,22,707	4,19,970	1,47,918	5,07,486	1,35,406	26,89,505	24,63,801	13,52,980	85,707	19,31,445	22,97,955	1,27,54,880
Compassionate Allowances	14,631	3,430	368	...	4,303	15,865	20,937	26,192	8,170	23,010	45,585	1,62,491
Gratuities	17,581	2,765	1,647	11,945	1,703	12,534	14,487	15,295	2,195	12,201	16,162	1,08,515
Pensions for Distinguished and Meritorious Services	...	...	...	208	...	...	...	5,987	14,988	...	...	21,183
Marine Pensions and Gratuities	7,300	7,080	...	...	...	29,915	...	—1,100	...	150	39,446	82,791
Donations to Service Funds	...	...	...	...	...	...	...	...	...	31,720	...	31,720
Pensions of the Military Fund	2,925	382	...	...	...	7,195	27,015	3,661	...	20,493	11,178	72,849
Pensions of the Military Orphan Fund	...	...	...	3,017	154	38,269	10,977	15,193	1,038	886	3,559	73,093
Pensions of the Medical Retiring Fund	...	...	...	...	...	...	...	...	...	2,867	595	3,462
Pensions of the Bengal Civil Fund	7,335	...	...	...	...	...	...	...	...	...	...	7,335
Pensions of the Madras Civil Fund	1,125	1,500	...	...	...	...	750	4,125	...	8,243	...	15,743
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	...	2,400	2,400
Pensions under the Indian Civil Service Family Pension Regulations	7,506	...	...	...	...	...	...	...	...	...	...	7,506
Contributions for Pensionary Charges of District Board Officials	...	...	15,341	...	...	...	...	...	...	...	...	15,341
Refunds	2,130	363	...	34	...	71	257	829	...	331	83	4,098
TOTAL CHARGES IN INDIA	₹ 7,83,240	4,35,490	1,65,274	5,22,690	1,41,566	27,93,354	25,38,224	14,23,162	1,12,098	20,31,346	24,16,963	1,33,63,407
Total India converted into £ at R15=£1												890,894

ENGLAND.	£	£
Pensions for Distinguished and Meritorious Services		8,912
Pensions on retirement of Officers of the following classes:—		
India Office:		
Superannuation	27,326	
Compensation (on reduction of staff)	12,836	
Compassionate	2,672	
		42,834
Judges of the High Courts in India		36,957
Bishops of Calcutta and Bombay		2,300
Uncovenanted Service of India		408,902
Bengal Pilot Service		6,257
Royal Indian Marine		12,733
Pensions of Officers, etc., of Establishments of the late East India Company, now abolished:—		
St. Helena Establishment	59	
Home Establishment, pensions granted prior to 1858	561	
Indian Navy	7,042	
		7,662
Pensions of Widows and Families of Officers of the Home Service, from Funds (established by the East India Company) to which the Officers subscribed		11,283
Pensions payable in respect of the India Office Provident Fund		3,355
Pensions of Widows and Families of Officers of the Bengal Pilot Service, towards which the Officers subscribed		5,774
Compassionate and Miscellaneous Pensions		8,796
		555,765
Gratuities		1,889
Gratuities granted on retirement to Members of the Uncovenanted Service of India		674
Annuities, Pensions, and Allowances payable in respect of the Indian Civil, Military, and Medical Funds, and the Indian Navy Fund:		558,328
Bengal Civil Service Annuity Fund	350,284	
Madras Civil Service Annuity Fund	97,557	
Bombay Civil Fund: Annuity Branch	99,589	
Bengal Civil Fund	151,683	
Madras Civil Fund	60,055	
Bombay Civil Fund: Provident Branch	41,607	
Bengal Military Orphan Society	57,784	
Bengal Military Fund	215,792	
Madras Military Fund	188,547	
Bombay Military Fund	104,850	
Bengal Medical Retiring Fund	9,549	
Madras Medical Fund	58,395	
Bombay Medical Retiring Fund	1,763	
Indian Navy Fund	16,402	
		1,453,857
Indian Civil Service Family Pensions		7,254
TOTAL CHARGES IN ENGLAND	£	2,019,439
TOTAL SUPERANNUATION, ETC., ALLOWANCES	£	2,910,333

No. 46A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1905.

	India, General	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
RECEIPTS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts from Sale of Stationery, etc.	68,207	177	...	8,621	510	62,996	46,376	26,474	95	24,811	6,922	2,45,189
Sale of Gazettes and other Publications	94,023	4,048	17	33,968	1,491	94,955	93,969	7,335	9	56,847	28,368	4,15,030
Other Press Receipts	86,335	21,635	3,392	6,783	2,738	50,956	64,594	88,118	8,946	30,393	52,567	4,16,457
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . ₹	2,48,565	25,860	3,409	49,372	4,739	2,08,907	2,04,939	1,21,927	9,050	1,12,051	87,857	10,76,676
Total India converted into £ at ₹15 = £1 . . £												71,778

No. 46B.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
CHARGES.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Stationery Office at the Presidency	1,53,718	...	...	...	...	86,167	...	...	...	46,694	33,409	3,19,988
Purchase of Stationery	16,52,136	8,566	...	20,805	11,800	6,48,066	64,663	1,21,568	20,425	3,47,388	6,32,109	35,27,526
Printing at Private Presses	3,965	12,833	1,434	3	105	39,696	31,170	67,112	7,672	1,95,324	22,048	3,81,362
Printing Establishment and Charges (as per details in Account No. 46C)	9,05,261	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,86,705	3,78,776	31,77,177
Refunds	2,754	19	...	495	...	896	176	27	...	181	26	4,574
Stationery supplied from Central Stores to the several Governments	—27,60,206	1,94,554	24,406	2,58,887	37,511	6,02,014	3,34,661	1,14,789	8,404	5,97,789	5,87,191	...
Ditto ditto Postal Department	—2,93,143	...	...	...	...	...	...	...	...	...	...	—2,93,143
Ditto ditto Telegraph Department	—35,348	...	...	...	—17	...	...	...	...	...	...	—35,365
TOTAL CHARGES IN INDIA . ₹	—3,70,863	3,25,505	35,676	6,46,636	1,26,061	17,48,433	7,77,930	5,07,661	57,440	15,74,081	16,53,559	70,82,119
Total Charges in India converted into £ at ₹15 = £1 . £												472,141
CHARGES IN ENGLAND:												
Stores for India												£ 95,469
Stationery, Printing, and Book-binding for the India Office, etc.												£ 7,333
TOTAL CHARGES IN ENGLAND												£ 102,802
TOTAL CHARGES FOR STATIONERY AND PRINTING												£ 574,943

No. 46C.—DETAILED ACCOUNT of PRINTING ESTABLISHMENT and CHARGES for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Superintending Officers	17,123	4,731	...	12,283	3,949	15,682	18,592	8,250	3,000	20,738	28,486	1,32,834
Establishment	6,28,554	71,739	...	2,51,113	61,241	2,80,772	1,84,503	93,969	8,865	2,64,706	2,63,209	21,08,671
Purchase of Materials and Stock	23,682	8,320	...	40,029	817	18,785	78,057	33,789	3,090	53,226	23,361	2,83,156
Work done at contract rates	2,83,906	...	1,933	19,123	...	5,556	...	...	...	...	...	3,10,518
Travelling and other Allowances	102	734	...	1,845	73	4,658	4,697	3,507	...	1,713	2,557	19,886
Official Postage	67,937	2,502	...	12,681	1,271	506	20,480	7,072	1	12,011	12,493	1,36,954
Contingencies	81,205	21,507	666	29,372	6,866	26,397	32,761	17,107	281	44,188	48,670	3,09,020
Lithography	...	...	7,237	...	2,445	463	8,170	40,471	5,702	...	...	64,488
Government Publications	...	...	...	...	...	18,775	...	...	...	...	...	18,775
Branch Press (Simla)	2,91,230	...	...	...	...	...	...	...	...	...	...	2,91,230
Monotype Press (Simla)	16,349	...	...	...	...	...	...	...	...	...	...	16,349
Foreign Department Press	23,523	...	...	...	...	...	...	...	...	...	...	23,523
Private Secretary's Press	28,176	...	...	...	...	...	...	...	...	...	...	28,176
Residency and Agency Presses	14,926	...	...	...	...	...	...	...	...	...	...	14,926
Jail Press (Mercara)	4,767	...	...	...	...	...	...	...	...	...	...	4,767
	14,81,480	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,96,582	3,78,776	37,63,273
Deduct—Printing Works done for Postal, Telegraph and Census Departments . (*a*)	*5,76,219*	...	...	...	...	...	...	...	...	*9,877*	...	*5,86,096*
TOTAL PRINTING ESTABLISHMENT AND CHARGES AS IN ACCOUNT No. 46B. . . . ₹	9,05,261	1,09,533	9,836	3,66,446	76,662	3,71,594	3,47,260	2,04,165	20,939	3,86,705	3,78,776	31,77,177
											Total India converted into £ at ₹15=£1 . £	211,812

	India, General. ₹	Madras. ₹	TOTAL. ₹
(*a*) Postal Department . .	4,64,426	9,618	4,74,044
Telegraph „ . .	1,10,332	259	1,10,591
Census „ . .	1,461	...	1,461
TOTAL .	5,76,219	9,877	5,86,096

No. 46D.—STATEMENT showing the value of STATIONERY STORES supplied to the various Departments of Government in the Year ended 31st March 1905.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	£
Land Revenue, including District Administration	646	39,002	4,295	43,894	14,080	70,881	34,821	49,684	12,202	2,51,977	92,715	6,14,197
Opium	...	...	...	...	...	4,105	133	...	...	...	274	4,512
Salt, Customs and Excise	...	1,475	...	1,334	125	10,203	3,467	1,556	14	13,509	23,701	55,384
Forest	...	4,572	1,217	3,473	1,768	1,911	952	1,627	59	20,618	5,896	42,093
Stamps, Assessed Taxes and Registration	...	1,535	7	439	941	6,670	...	35	41	54,158	3,032	66,858
Post Office	1,88,640	...	...	...	...	...	...	...	...	13,727	90,776	2,93,143
Telegraph	31,060	...	...	...	...	...	...	...	...	1,363	2,924	35,347
Mint	...	...	...	...	...	...	...	...	...	...	265	265
General Administration	...	8,489	1,424	12,757	2,152	22,312	12,105	15,153	2,467	21,055	17,411	1,15,325
Law Courts and Jails	...	8,158	2,244	7,643	3,282	66,571	41,030	65,161	8,355	29,401	33,255	2,65,100
Police	...	3,161	545	32,832	5,284	39,049	25,951	23,806	3,954	14,314	33,763	1,82,659
Education	...	2,046	276	1,564	1,911	13,583	3,239	2,224	529	17,061	9,797	52,230
Medical	...	1,816	381	1,829	796	3,994	2,065	1,773	39	11,343	9,858	33,894
Printing	...	197	...	...	...	(a)3,89,072	...	...	...	...	...	3,89,269
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	...	127	...	692	146	3,401	357	3,817	172	6,441	12,995	28,148
Military and Marine	...	...	...	...	...	...	...	...	...	23,185	54,388	77,573
Public Works	...	18,900	3,595	16,093	4,134	21,573	15,840	18,810	...	33,499	33,245	1,65,689
Incorporated Local Funds	...	1,320	419	90	1,429	3,594	7,590	977	60	36,142	...	51,621
TOTAL SUPPLIES IN INDIA	2,20,346	90,798	14,403	1,22,640	36,048	6,56,919	1,47,550	1,84,623	27,892	5,47,793	4,24,295	24,73,307
										Total India converted into £ at ₹15=£1		£ 164,887

(a) Inclusive of cost of paper supplied for printing work not incorporated in Account No. 46 E.

No. 46E.—STATEMENT showing the value of PRINTING work, including cost of PAPER and binding MATERIALS, etc., supplied to the various Departments of Government in the Year ended 31st March 1905.

DETAILS OF DEPARTMENTS.	India General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Land Revenue, including District Administration	4,693	27,887	1,262	1,32,382	4,228	15,392	51,168	8,734	1,837	75,919	3,20,020	6,43,522
Opium	...	...	...	...	...	...	16,182	...	...	...	263	16,445
Salt, Customs and Excise	343	4,021	109	1,915	...	5,157	10,586	56	...	28,012	28,419	78,618
Forest	744	7,922	...	18,535	108	545	12,072	1,628	...	1,593	23,991	67,138
Stamps, Assessed Taxes and Registration	255	1,775	660	10,896	109	1,202	...	310	...	509	15,181	30,897
Post Office	74,528	...	...	...	4	...	...	...	...	7,572	1,383	83,487
Telegraph	30,190	...	...	...	72	...	...	...	...	187	415	30,864
Mint	987	...	...	...	...	...	...	...	...	...	2,355	3,342
General Administration	6,42,467	1,09,721	16,811	1,32,982	90,784	1,77,724	2,69,003	1,21,741	12,745	1,41,472	2,23,342	19,38,792
Law Courts and Jails	36,722	44,000	8,203	50,898	158	42,272	1,06,305	25,262	3,503	29,052	1,39,933	4,86,308
Police	1,197	21,637	1,655	52,272	1,360	12,333	45,448	18,839	3,247	23,341	1,17,722	2,99,051
Education	11,243	1,172	300	8,679	2,560	15,139	9,827	5,589	649	15,648	17,824	88,630
Medical	7,937	12,581	...	12,995	1,216	6,559	23,927	5,605	1,849	8,505	12,749	93,923
Printing	17,288	30	...	8,229	1,084	16,195	16,222	1,099	34	82,111	17,075	1,59,367
Ecclesiastical, Political, Provincial Marine, Scientific, Minor and other Civil Departments	1,28,921	5,863	...	82,713	97	2,14,404	4,691	6,698	72	26,625	20,625	4,90,709
Military and Marine	2,22,629	...	...	13,941	405	...	...	...	...	20,775	14,343	2,72,093
Public Works	45,988	17,402	...	26,359	15,503	38,946	87,114	17,033	131	36,603	27,366	3,12,445
Incorporated Local Funds	..	...	4,321	...	447	47,132	...	22,274	1,235	69,507	373	1,45,289
TOTAL SUPPLIES IN INDIA	12,26,132	2,54,011	33,321	5,52,796	1,18,135	5,93,000	6,52,545	2,34,868	25,302	5,67,431	9,83,379	52,40,920
										Total India converted into £ at R15=£1	£	349,395

No. 47.—ACCOUNT of Exchange Credited as Revenue in the Year ended 31st March 1905.

	Net Sterling.	Exchange at average rate obtained for Bills, etc.		Exchange at contract and Fixed rates.		Further Credits.	Net Result.	
		Credits.	Debits.	Credits.	Debits.	On account of Stores used on Revenue Account.	Credit.	Debit.
REVENUE AND EXPENDITURE IN ENGLAND.	£	₹	₹	₹	₹	₹	₹	₹
Revenue in England	636,103	...	26,720	...	...	...	...	26,720
Expenditure in England	19,463,757	8,17,583	...	...	...	...	8,17,583	...
Net Expenditure in England	18,827,654	8,17,583	26,720	...	...	...	7,90,863	...
REMITTANCES.								
Railway Companies—Capital Account.								
Guaranteed.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	80,829	3,395	...	...	...	...	3,395	...
Madras Railway	122,135	5,130	...	...	4,80,935	9,06,232	4,30,427	...
	202,964	8,525	...	...	4,80,935	9,06,232	4,33,822	...
State.								
Net Withdrawals in India:								
Southern Mahratta Railway	63,171	2,654	...	1,63,046	...	...	1,65,700	...
Mysore Railway	7,271	...	305	11,746	...	...	11,441	...
Indian Midland Railway	116,175	...	4,880	...	...	...	...	4,880
Bengal-Nagpur Railway	20,723	870	...	...	...	...	870	...
Assam-Bengal Railway	72,524	3,046	...	...	...	...	3,046	...
Burma Railway	24,426	...	1,026	...	...	...	...	1,026
Net Withdrawals in England:								
Bengal Central Railway (*a*)	2,402	101	...	...	...	...	101	...
Rohilkund-Kumaon Railway (*b*)	6,422	270	...	...	...	...	270	...
	17,370	6,941	6,211	1,74,792	...	...	1,81,428	5,906
	220,334	15,466	6,211	1,74,792	4,80,935	9,06,232	6,15,250	5,906
Other Remittance Account.								
Net Receipts in India:								
Transactions with H. M.'s Imperial Government—								
Postal and Money Order Transactions	396	17	...	...	...	...	17	...
Other Transactions	654,026	...	27,473	...	...	...	...	27,473
Other Remittance Transactions—								
East Indian Railway Advances	63,433	2,665	...	...	...	...	2,665	...
Rajputana-Malwa Railway Advances	75,904	3,188	...	...	...	...	3,188	...
South Indian Railway Advances	275,364	...	11,567	...	...	...	...	11,567
Bengal and North-Western Railway Advances	116,355	4,888	...	...	...	...	4,888	...
Great Indian Peninsula Railway Advances	880,292	36,977	...	...	...	...	36,977	...
Family and Miscellaneous Remittances made by means of Rolls, etc.	45,904	1,928	...	...	35	...	1,893	...
Other Transactions	53,636	...	2,253	2,435	...	...	182	...
	199,258	49,663	41,293	2,435	35	...	49,810	39,040
Total Remittances	419,592	65,129	47,504	1,77,227	4,80,970	9,06,232	6,65,060	44,946

Net Credit on account of Exchange on Remittances	₹	6,20,114
Add—Credit on account of Exchange on Net Expenditure in England	₹	7,90,863
Total Amount credited as Revenue in Account No. 2	₹	14,10,577
Ditto ditto converted into £ at ₹15=£1	£	94,065

Note.—Exchange represents the difference between the equivalent of the sterling amount converted at 16*d.* the rupee, and at the average rate of the year or at contract and fixed rates.

(*a*) Although for convenience classed among the State Railways, this Line was the property of the Bengal Central Railway Company until the 30th June 1905.

(*b*) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, a portion of the system is the property of the Company.

No. 48A.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Gain by Exchange	...	...	6	...	...	...	...	...	184	...	3,787	3,977
Premium on Bills	2,33,294	1,793	26	22,842	153	38,199	5,592	3,072	1,089	28,211	60,883	3,95,154
Recoveries of Famine Expenditure	...	199	21	...	...	31,878	...	33,253	...	3	22,856	88,210
Unclaimed Deposits	29,454	26,638	14,995	55,228	...	5,14,885	1,11,553	61,440	11,459	1,01,784	40,485	9,67,921
Treasure Trove	195	...	2,036	502	...	268	487	...	...	731	118	4,337
Unclaimed Bills of Exchange of more than three years' standing	1,000	13	...	44	4	18	329	369	58	199	33	2,067
Sale-proceeds of Durbar Presents	18,340	...	...	112	72	2,911	105	61	352	...	587	22,540
Sale of Old Stores and Materials	11,668	485	141	3,011	947	10,609	3,682	5,117	737	3,021	2,845	42,263
Sale of Land and Houses, etc.	...	2,414	6	3,313	...	—2,570	9,836	82,876	...	3,449	175	99,499
Government Audit Fees	31,578	13,731	514	45,579	1,448	53,799	63,059	35,935	...	27,158	16,721	2,89,522
Khedda Receipts	...	...	...	1,62,492	...	...	...	—	...	—	...	1,62,492
Contributions	2,129	44,368	1,068	3,185	3,972	78,604	9,128	31,353	8,894	89,313	14,408	2,86,422
Rents	6,267	30,198	477	5,45,444	23,712	35,248	1,15,499	4,722	...	6,02,440	1,929	13,65,936
Rates and Taxes	95	12,521	1,31,268	...	1,261	...	...	...	...	...	...	1,45,145
Miscellaneous Fees, Fines, and Forfeitures	69,933	3,683	64	13,443	650	22,422	632	11,721	1,271	60,592	7,872	1,92,283
Percentages chargeable on European Stores	1,01,729	444	...	27,851	1,509	31,785	4,591	7,571	6	12,974	3,803	1,92,263
Extraordinary Items	...	...	...	...	713	...	25,343	...	...	...	947	27,003
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	...	22,146	...	22,146
Percentage on capital of furniture supplied to high officers	4,924	1,276	...	...	1,500	...	...	...	...	...	...	7,700
Miscellaneous	8,849	2,367	4,723	5,735	2,728	2,92,500	23,320	1,61,428	80,297	23,150	38,818	6,44,005
TOTAL RECEIPTS IN INDIA ₹	5,19,455	1,40,130	1,55,345	8,88,781	38,669	11,10,646	3,73,156	4,38,918	1,04,347	9,75,171	2,16,267	49,60,885

Total India converted into £ at ₹15=£1	£	330,726

RECEIPTS IN ENGLAND:

From the Commissioners of Inland Revenue: allowance in respect of the assessments of Income Tax made at the India Office	£	846
Conscience Money		5
Miscellaneous Fees, etc.		312
Sale proceeds of unserviceable stores and receipts on sundry accounts		114
	£	1,277

Miscellaneous Receipts connected with the supply of Stores to India:

Recoveries in respect of Stores lost in transit to India	1,155	
Sale-proceeds of sawdust, etc.	95	
Rent of Wharf adjoining the India Store Depôt, and the proportion of rates and taxes chargeable thereon	57	1,307
TOTAL RECEIPTS IN ENGLAND	£	2,584
TOTAL MISCELLANEOUS RECEIPTS	£	333,310

No. 48B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ALLOWANCES, REWARDS, ETC.:												
Travelling Allowances to officers attending Examinations	607	2,320	158	2,528	1,620	5,802	3,577	1,340	703	3,801	4,009	26,465
Rewards for Proficiency in Oriental Languages, etc.	4,807	...	...	33,706	4,500	15,799	1,000	5,372	3,032	3,140	16,759	88,115
REMITTANCE CHARGES:												
Charges for Remittance of Treasure	91,833	13,379	2,036	44,431	8,424	36,380	71,864	37,195	1,133	33,627	83,751	4,24,053
Loss on Specie Remittances	...	...	...	...	...	...	...	...	...	...	4	4
Discount on Bills	463	...	...	...	...	...	...	...	...	...	...	463
Loss by Exchange on Local Transactions	9,654	...	...	...	...	...	...	185	2,526	...	...	12,365
BOOKS AND PERIODICALS:												
Subscription to Periodicals, etc.	10,792	...	...	...	...	...	2,753	...	...	15,528	21,600	50,673
Cost of Books and Publications	...	252	540	274	...	8,740	16,425	...	...	12,719	2,772	41,722
CHARITY:												
Donations for Charitable Purposes	7,937	3,532	51	2,781	2,627	1,43,580	25,145	6,545	290	55,640	71,011	3,19,139
Charges on account of European Vagrants	634	162	2	54	38	5,298	2,463	2,992	...	941	10,049	22,633
MISCELLANEOUS:												
Kheddah Charges	...	...	...	2,70,328	...	18,995	...	...	...	...	...	2,89,323
Rewards for Destruction of Wild Animals	1,542	27,362	3,362	34,568	14,263	6,487	6,162	4,915	985	15,217	4,370	1,19,233
Petty, Provincial, and Local Establishments	2,215	17,558	46,853	1,64,838	30,394	33,019	24,294	1,90,236	15,369	3,28,403	7,248	8,60,427
Special Commissions of Enquiry	87,484	...	...	21,317	...	3,097	...	...	...	...	...	1,11,898
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	...	23,117	...	23,117
Irrecoverable Temporary Loans written off	...	2,14,987	37	224	11,774	8,172	4,714	42,462	...	9,622	5,625	2,97,617
Contributions	...	4,482	1,793	33,261	55,530	51,592	7,245	7,965	...	1,74,139	2,971	3,38,978
Extraordinary Items	311	...	...	...	...	...	...	...	...	...	59,900	60,211
Rents, Rates, and Taxes	24,094	1,504	...	26,117	3,045	33,876	...	...	...	7,304	1,41,830	2,37,770
Petty Construction and Repairs	550	...	...	...	249	...	...	...	...	...	...	799
Miscellaneous and Unforeseen Charges	1,08,075	32,716	9,468	6,398	573	68,568	1,203	12,022	5,148	6,078	17,577	2,67,826
Miscellaneous Refunds	7,249	213	3,223	8,389	10,217	17,339	4,760	5,381	243	2,075	9,079	68,168
Interest on guaranteed loans to Native States	...	...	...	...	...	...	...	...	...	...	34,821	34,821
Charges for search for hidden treasure	...	...	...	...	166	59	...	...	...	...	4	229
TOTAL CHARGES IN INDIA. ₹	3,58,247	3,18,467	67,523	6,49,214	1,43,420	4,56,803	1,71,605	3,16,610	29,429	6,91,351	4,93,380	36,96,049

Total India converted into £ at ₹15=£1 . £ 246,403

CHARGES IN ENGLAND:	£	
Examination Expenses and Allowances of Candidates for the Indian Civil Service	8,150	
Composition in lieu of Stamp Duty on India Bills	200	
Contribution towards the expenses of the International Tariffs Bureau, at Brussels	198	
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board	250	
Passage to India of Civil Officers re-called to duty prior to the expiration of their leave	115	
Relief to distressed Natives of India	80	
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home, etc.)	360	
Sundries	14	
£	9,367	
Miscellaneous Charges connected with the supply of Stores to India:		
Fines and Penalties incurred by Contractors in providing Stores and Freight (refunds in excess of receipts)	325	
Commission on Freight, Lighterage, Dock Dues, Stores in reserve, Packing, etc.	18,211	
Cost of Stores lost in transit to India, General Average, etc.	38,083	
	56,619	
TOTAL CHARGES IN ENGLAND £		65,986
TOTAL MISCELLANEOUS CHARGES £		3,12,389

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section F.—Famine Relief and Insurance.

Expenditure £ 1,000,000.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Expenditure.
				£	£
Famine Relief .	49	Charges	126	...	2,078
Construction of Protective Railways .	50	Capital Expenditure . . .	127	...	115,812
Construction of Protective Irrigation Works . .	50A	Capital Expenditure . . .	129	...	215,013
	50B	Detailed account of Ordinary Capital Expenditure to 31st March 1905 .	130	205,450	...
	50C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1905.	130	6,894,737	...
Reduction or Avoidance of Debt .	51	Charges	130	...	667,097
				TOTAL .	1,000,000

No. 49.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1905.

	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
Charges in the Civil Department.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Salaries and Establishments	...	157	...	228	...	...	...	...	...	...	676	1,061
Relief Works in Charge of Civil Officers—												
Communications:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	2,979	2,979
Other charges	...	...	...	...	...	...	...	...	...	...	899	899
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Relief to people employed otherwise than on Relief Works (Weavers, etc.)	...	...	...	...	...	...	...	...	...	...	—260	—260
Gratuitous Relief	...	...	...	...	117	3,007	...	...	...	...	2,840	5,964
Miscellaneous—												
Share of cost of labour-employing works undertaken by private individuals	...	...	...	...	...	...	...	...	...	...	...	...
Relief and deportation of Cattle	...	...	...	...	...	...	...	...	...	...	...	...
Fodder operations	...	...	...	...	...	..	...	...	...	...	—2,654	—2,654
Other charges	...	...	...	...	...	...	...	—2,970	...	...	...	—2,970
Total Charges in the Civil Department ₹	...	157	...	228	117	3,007	...	—2,970	...	...	4,480	5,019
Charges in the Public Works Department.												
Relief Works in charge of Public Works Officers—												
Military works:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Civil Buildings:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Communications:												
Wages of labour	...	4	...	...	...	...	...	...	...	...	...	4
Other charges	...	9	...	...	...	...	...	...	...	...	...	9
Miscellaneous Public Improvements:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation:												
Wages of labour	...	8	...	...	...	...	...	...	...	...	24,660	24,668
Other charges	...	—42	...	...	...	...	...	...	...	...	1,507	1,465
Construction of Railways:												
Wages of labour	...	...	...	...	...	...	...	...	...	...	...	...
Other charges	...	...	...	...	...	...	...	...	...	...	...	...
Gratuitous Relief ₹	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in the Public Works Department	...	—21	...	...	...	...	...	...	...	...	26,167	26,146
TOTAL CHARGES IN INDIA	...	136	...	228	117	3,007	...	—2,970	...	...	30,647	31,165
Total India converted into £ at ₹15=£1 £												2,078

No. 50.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS during, and to end of, the Year 1904-1905.

RAILWAYS.	EXPENDITURE DURING THE YEAR.				TOTAL EXPENDITURE TO END OF THE YEAR.			REMARKS.
	Charged to Protective Works.		Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	Charged to Protective Works.	Charged to Revenue and to Capital Expenditure not charged to Revenue.	TOTAL.	
	India	England.						
	₹	₹	₹	₹	₹	₹	₹	
Assam-Behar—Assam-Behar Section	...	...	...	...	24,29,950	1,02,35,700	(a) 1,26,65,650	(a) Outlay to end of 1891-92; subsequent outlay included with Eastern Bengal Railway.
Do. Tirhoot Section	...	...	...	...	18,60,610	31,03,380	(b) 49,63,990	(b) Outlay to end of 1888-89; subsequent outlay included with Tirhoot Railway.
Bilaspur-Etawah Survey	...	...	...	...	1,80,876	—1,05,744	75,132	
Rewari-Ferozepur	...	...	...	...	1,22,45,033	7,24,833	(c) 1,29,69,866	(c) Outlay to end of 1895-96; subsequent outlay included with Rajputana-Malwa Railway.
Bellary-Royadrug	1,31,903	...	...	1,31,903	5,57,958	(d)7,396	5,65,354	(d) Survey outlay brought on to construction account.
Hospet-Kottur	9,45,910	...	...	9,45,910	12,64,587	(d)8,539	12,73,126	
Tirupattur-Krishnagiri	2,47,177	1,39,746	...	3,86,923	8,30,006	(d)11,043	8,41,049	
Morappur Dharmapuri	1,31,827	1,40,621	...	2,72,448	5,58,090	(d)4,135	5,62,225	
Vizagapatam-Raipur Survey	...	...	...	...	1,60,536	84,499	2,45,035	
Bellary-Kistna	...	...	...	...	86,34,883	79,43,533	1,65,78,416	
East Coast	...	...	9,42,362	9,42,362	4,41,85,975	5,12,96,341	9,54,82,316	
South Indian	...	...	11,40,592	11,40,592	24,87,256	3,17,59,068	(e)3,42,46,324	(e) Includes R67,44,032 on account of outlay on the Madura, Pamban Section to close of 1904-05.
Guntakal-Mysore frontier	...	...	9,341	9,341	1,30,053	57,87,534	59,17,587	
Southern Mahratta (depreciation on works)	...	...	...	...	97,674	4,29,397	5,27,071	
	14,56,817	2,80,367	20,92,295	38,29,479	7,56,23,487	11,12,89,654	18,69,13,141	
TOTAL ₹	17,37,184							
£	97,121	18,691						
Total converted into £ at ₹15=£1 £	115,812		139,486	255,298	5,041,565	7,419,311	12,460,876	

NOTE.—Details of the Expenditure for the construction of these Lines are given in Account No 76, pages 228 and 229, in which the Expenditure charged to Protective Works is incorporated and deducted at foot.

No. 50A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS, during and to end of, the Year 1904-1905.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	...	...	...	...										
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.														
Central Provinces.														
Khairbunda Tank	62,961	14,462	123	...	77,546	...	77,546	1,43,671	30,725	1,184	...	1,75,580	...	1,75,580
Asola Menda „	66,612	13,058	2	...	79,672	...	79,672	94,457	19,459	1,294	...	1,15,210	...	1,15,210
Marowda „	58,857	11,186	...	...	70,043	...	70,043	1,22,038	25,398	938	...	1,48,374	...	1,48,374
Khapri Aranda „	58,373	13,425	...	...	71,798	...	71,798	95,662	21,776	553	...	1,17,991	...	1,17,991
Khola „	31,878	6,661	...	...	38,539	...	38,539	69,853	15,113	561	...	85,527	...	85,527
Kusrangi „	23,933	3,769	...	...	27,702	...	27,702	83,061	16,646	864	...	1,00,571	...	1,00,571
Khaira Datan „	12,474	2,193	...	...	14,667	...	14,667	56,238	11,627	638	...	68,503	...	68,503
Kukerdehi „	43,884	9,298	...	...	53,182	...	53,182	59,644	12,731	231	...	72,606	...	72,606
Binakheri „	48,410	9,521	...	...	57,931	...	57,931	60,083	12,206	175	...	72,464	...	72,464
Horgahan „	32,550	6,932	...	...	39,482	...	39,482	47,789	10,436	228	...	58,453	...	58,453
Pindrawan „	76,454	15,622	...	...	92,076	...	92,076	97,302	20,028	301	...	1,17,631	...	1,17,631
TOTAL	5,16,386	1,06,127	125	...	6,22,638	...	6,22,638	9,29,798	1,96,145	6,967	...	11,32,910	...	11,32,910
Bengal.														
Orissa Coast Canal	...	...	...	...	...	...	...	7,00,690	1,61,120	4,190	...	8,66,000	...	(a)8,66,000
Dhaka Canal	51,329	17,686	522	...	69,537	*482*	69,055	2,58,708	78,446	7,899	...	3,45,053	*1,337*	3,43,716
Tribeni Canal	2,90,620	70,742	10,902	*—7,319*	3,64,945	*3,356*	3,61,589	8,29,844	2,02,971	1,82,884	13,333	12,29,032	*4,683*	12,24,149
	3,41,949	88,428	11,424	*—7,319*	4,34,482	*3,838*	4,30,644	17,89,242	4,42,537	1,94,973	13,333	24,40,085	*6,220*	24,33,865
United Provinces of Agra and Oudh.														
Betwa Canal	1,35,581	35,936	22,590	14,924	2,09,031	...	2,09,031	35,13,150	9,69,230	1,22,778	38,666	46,43,824	*8,617*	46,35,207
*Ken Canal	5,04,714	91,073	33,687	23,821	6,53,295	...	6,53,295	5,56,704	1,05,031	50,247	30,181	7,42,163	...	7,42,163
	6,40,295	1,27,009	56,277	38,745	8,62,326	...	8,62,326	40,69,854	10,74,261	1,73,025	68,847	53,85,987	*8,617*	53,77,370
North-West Frontier.														
Swat River Canal	1,106	254	17	20	1,397	...	1,397	31,19,787	7,77,631	1,12,639	18,518	40,28,575	*5,586*	40,22,989
Madras.														
Buckingham Canal	...	...	...	...	...	...	...	6,54,680	10,670	760	...	6,66,110	...	6,66,110
Rushikulya Project	48,939	10,073	70	...	59,082	...	59,082	36,98,313	7,82,120	1,27,201	...	46,07,634	*8,069*	45,99,565
Mopad Project	19	4	1,724	...	1,747	...	1,747	19	4	1,724	...	1,747	...	1,747
	48,958	10,077	1,794	...	60,829	...	60,829	43,53,012	7,92,794	1,29,685	...	52,75,491	*8,069*	52,67,422
Bombay.														
Gokak Canal, 1st Section	...	...	...	...	...	...	...	3,24,798	70,281	5,911	...	4,00,990	*51*	4,00,939
Mhasvad Tank	1,247	283	...	...	1,530	...	1,530	15,94,688	3,44,949	62,937	...	20,02,574	*1,473*	20,01,101
Nira Canal	2,897	667	*—3*	...	3,561	...	3,561	42,25,818	10,29,437	1,23,768	...	53,79,023	*8,013*	53,71,010
Chankapur Tank	1,17,128	26,984	6,030	...	1,50,142	*101*	1,50,041	2,44,847	66,842	39,001	...	3,50,690	*580*	3,50,110
Maladevi Tank	*—11,364*	*—2,614*	17	...	*—13,961*	*208*	*—14,169*	2,43,442	60,681	1,473	...	3,05,596	*347*	3,05,249
Shetphal Tank (Nira Canal)	10,612	2,170	176	...	12,958	...	12,958	5,55,382	1,20,740	*—646*	...	6,75,476	*369*	6,75,107
	1,20,520	27,490	6,220	...	1,54,230	*309*	1,53,921	71,88,975	16,92,930	2,32,444	...	91,14,349	*10,833*	91,03,516
Total construction	16,69,214	3,59,385	75,857	31,446	21,35,902	*4,147*	21,31,755	2,14,50,668	49,76,298	8,49,733	1,00,698	2,73,77,397	*39,325*	2,73,38,072

Deduct—Outlay charged to Minor Works and to Famine Relief (*b*)	...	...	...	...	...	...	...	21,40,576	7,85,931	1,59,007	...	30,85,514	3,770	30,81,744
TOTAL	16,69,214	3,59,385	75,857	31,446	21,35,902	4,147	21,31,755	1,93,10,092	41,90,367	6,90,726	1,00,698	2,42,91,883	35,555	2,42,56,328
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.														
India.														
India General	...	...	...	...	...	...	...	...	2,92,747	...	...	2,92,747	...	2,92,747
Rajputana	8,994	70,332	2,388	—100	81,614	...	81,614	22,286	2,04,400	18,821	...	2,45,507	...	2,45,507
Central India	...	...	...	...	...	...	...	2,564	...	..	...	2,564	...	2,564
Baluchistan	...	...	...	...	...	...	..	...	6,673	495	...	7,168	...	7,168
TOTAL	8,994	70,332	2,388	—100	81,614	...	81,614	24,850	5,03,820	19,316	...	5,47,986	...	5,47,986
Central Provinces.														
Tonk projects, Surveys, etc.	1,04,113	91,890	70,412	2,946	2,69,361	...	2,69,361	2,68,481	3,62,147	1,39,357	3,209	7,73,194	48	7,73,146
Bengal.														
Enquiries concering famine relief pretective irrigation works in Bengal	...	...	...	...	...	...	...	748	16,512	...	...	17,260	...	17,260
Surveys	2,675	4,626	276	...	7,577	...	7,577	7,341	4,794	276	...	12,411	...	12,411
Sikrams canal project	462	...	....	...	462	...	462	462	...	..	...	462	...	462
TOTAL	3,137	4,626	276	...	8,039	...	8,039	8,551	21,306	276	...	30,133	...	30,133
United Provinces of Agra and Oudh.														
Dessan and Belan Canal	626	—26	...	...	600	...	600	1,498	18,030	...	...	19,528	...	19,528
Special Protectfve Circle	...	—2	...	...	—2	...	—2	...	19,384	...	...	19,384	...	19,384
Sarda Canal	...	40	...	...	40	...	40	159	11,738	159	...	12,056	...	12,056
Karamnasa Canal	...	...	...	...	...	...	...	235	291	16	...	542	...	542
TOTAL	626	12	...	...	638	...	638	1,892	49,443	175	...	51,510	...	51,510
Punjab—Ranjoi Canal	...	...	...	...	...	...	...	12,984	2,986	195	...	16,165	...	16,165
Madras—Surveys, etc.	1,29,799	4,36,437	—35,418	...	5,30,818	...	5,30,818	2,58,051	11,22,386	87,418	...	14,67,855	...	14,67,855
Bombay.														
Surveys and Investigations of Protective Irrigation Works	46,951	1,47,987	8,288	—251	2,02,975	...	2,02,975	1,35,355	4,54,535	64,566	—1	6,54,455	...	6,54,455
GRAND TOTAL CHARGED TO PROTECTIVE IRRIGATION WORKS	19,62,834	11,10,669	1,21,803	34,041	32,29,347	4,147	32,25,200	2,00,20,256	67,06,990	10,02,029	1,03,906	2,78,33,181	35,603	2,77,97,578
Total converted into £at R15=£1 £	...	...	...	...	...	...	215,013	...	...	...	...	...	...	1,853,172
India £							215,013							1,839,170
England							...							14,002

(*a*) This Expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant; other construction outlay has been incurred from Provincial Revenue.
(*b*) Details are given in Account No. 50B.
* Classed as a work for which Capital and Revenue Accounts are kept from the year 1903-04.

F.—Famine Relief and Insurance.

No. 50B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1905, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment.	Tools and Plant.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
	₹	₹	₹	₹	₹	₹
Central Provinces.						
Marowda Tank	8,199	1,566	113	9,878	...	9,878
Khapri Aranda ,,	5,769	1,101	80	6,950	...	6,950
Khola ,,	7,246	1,384	100	8,730	...	8,730
Kusrangi ,,	18,500	3,533	255	22,288	...	22,288
Khaira Datan ,,	16,209	3,096	224	19,529	...	19,529
Kukerdehi ,,	4,907	937	68	5,912	...	5,912
Horgahan ,,	12	2	...	14	...	14
Pindrawan ,,	9,955	1,901	137	11,993	...	11,993
	70,797	13,520	977	85,294	...	(*a*)85,294
Bengal.						
Dhaka Canal	15,333	5,320	...	20,653	...	(*b*) 20,653
Tribeni Canal	1,05,502	15,961	...	1,21,463	...	(*c*)1,21,463
	1,20,835	21,281	...	1,42,116	...	1,42,116
United Provinces of Agra and Oudh.						
Betwa Canal	21,534	1,51,060	6,440	1,79,034	...	1,79,034
North-West Frontier.						
Swat River Canal	10,02,200	2,88,770	49,330	13,40,300	*1,620*	13,38,680
Bombay.						
Gokak Canal, First Section and Storage Works	75,380	21,680	6,330	1,03,390	*50*	1,03,340
Mhasvad Tank	2,94,670	54,230	28,800	3,77,700	*830*	3,76,870
Nira Canal	5,34,500	2,13,610	61,920	8,10,030	*1,270*	8,08,760
Chankapur Tank	16,810	12,400	5,110	34,320	...	34,320
Maladevi Tank	3,850	9,380	100	13,330	...	13,330
	9,25,210	3,11,300	1,02,260	13,38,770	*2,150*	13,36,620
GRAND TOTAL	21,40,576	7,85,931	1,59,007	30,85,514	*3,770*	30,81,744
				Net Total converted into £ at ₹15=£1		£ 205,450

(*a*) Charged to Famine Relief. (*b*) Includes ₹14,117 charged to Famine Relief. (*c*) Includes ₹1,01,740 charged to Famine Relief.

No. 50C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.			TOTAL.		
	India.	England.	TOTAL.	India.	England.	TOTAL.	India.	England.	TOTAL.
	£	£	£	£	£	£	£	£	£
1881-82	454,935	...	454,935	90,299	...	90,299	545,234	...	545,234
1882-83	—88,752	...	—88,752	175,629	...	175,629	86,877	...	86,877
1883-84	432,832	...	432,832	188,789	26	188,815	621,621	26	621,647
1884-85	630,971	...	630,971	168,697	...	168,697	799,668	...	799,668
1885-86	392,667	...	392,667	124,538	...	124,538	517,205	...	517,205
1886-87	133,333	...	133,333	71,986	...	71,986	205,319	...	205,319
1887-88	...	...	...	60,670	...	60,670	60,670	...	60,670
1888-89	...	...	...	47,024	...	47,024	47,024	...	47,024
1889-90	...	...	...	47,638	...	47,638	47,638	...	47,638
1890-91	...	...	...	49,594	...	49,594	49,594	...	49,594
1891-92	323,197	...	323,197	50,226	1,728	51,954	373,423	1,728	375,151
1892-93	656,312	...	656,312	36,946	3,583	40,529	693,258	3,583	696,841
1893-94	707,303	...	707,303	37,381	186	37,567	744,684	186	744,870
1894-95	371,245	...	371,245	28,567	173	28,740	399,812	173	399,985
1895-96	353,245	...	353,245	25,545	...	25,545	378,790	...	378,790
1896-97	...	...	...	31,220	...	31,220	31,220	...	31,220
1897-98	...	...	...	25,011	...	25,011	25,011	...	25,011
1898-99	460,235	...	460,235	7,779	...	7,779	468,014	...	468,014
1899-1900	...	...	...	23,930	...	23,930	23,930	...	23,930
1900-1901	...	...	...	31,114	...	31,114	31,114	...	31,114
1901-1902	...	...	...	65,834	4,858	70,692	65,834	4,858	70,692
1902-1903	1,625	...	1,625	91,817	2,925	94,742	93,442	2,925	96,367
1903-1904	74,855	21,750	96,605	143,923	523	144,446	218,778	22,273	241,051
1904-1905	97,121	18,691	115,812	215,013	...	215,013	312,134	18,691	330,825
TOTAL	5,001,124	40,441	5,041,565	1,839,170	14,002	1,853,172	6,840,294	54,443	6,894,737

No. 51.—ACCOUNT of REDUCTION or AVOIDANCE of DEBT for INSURANCE against FAMINE, for the YEAR ended 31st March 1905.

	Amount.	Converted into £ at ₹15=£1.
INDIA, GENERAL.	₹	£
Amount transferred from Revenue for Reduction or Avoidance of Debt	1,00,06,451	667,097

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Major Head Total. Expenditure.
					£
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	52	Capital Expenditure . . .	132	...	...
				Total .	...

No. 52.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1904-1905.

PROVINCES AND RAILWAYS.	DURING THE YEAR.	TO END OF PREVIOUS YEAR.	TO END OF THE YEAR.	REMARKS.
	₹	₹	₹	
IMPERIAL.				
India.				
Bhopal	...	13,10,570	13,10,570	Details of Construction expenditure on Lines are exhibited in Account No. 76, pages 228 and 229, in which this expenditure is incorporated and deducted at foot.
Punjab.				
North-Western (Frontier Sections)	...	4,88,28,023	4,88,28,023	
Frontier Railway Reserve Material	...	23,00,378	23,00,378	
Madras.				
Vizagapatam-Raipur Survey	...	84,499	84,499	
East Coast	...	20,12,242	20,12,242	
TOTAL	...	5,45,35,712	5,45,35,712	
Total converted into £ at ₹15=£1 £	...	3,635,714	3,635,714	
CHARGED IN INDIA £	...	2,254,701	2,254,701	
CHARGED IN ENGLAND £	...	1,381,013	1,381,013	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section H.—Railway Revenue Account.

Revenue £24,022,465. Expenditure £21,917,027.

Major Head.	No. of Account.	Detail of Accounts,	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Railways . .	53	Statement showing the percentage of the net Traffic Receipts of Railways on Capital Outlay	134	...	...	...
State Railways .	54	Gross Receipts and Working Expenses	136 & 137	...	22,500,337	11,295,437 (a)
	54A	Interest on Debt	139	...	...	4,608,297
	54A	„ „ India . . .	139	3,466,858	...	...
	54B	„ „ England, E. I. Railway	140	287,476	...	...
	54C	„ „ „ E. B. Railway .	140	32,484	...	...
	54D	„ „ „ North-Western (S. P. and D). Railway .	140	149,684	...	...
	54E	„ „ „ Oudh and Rohilkhand Railway .	141	322,567	...	...
	54F	„ „ „ South Indian Railway .	141	146,635	...	...
	54G	„ „ „ Great Indian Peninsula Railway .	141	202,593	...	...
	54A	Annuities in purchase of Railways .	139	...	...	3,009,333
	54B	East Indian Railway . .	140	1,195,665	...	...
	54C	Eastern Bengal Railway . .	140	123,098	...	...
	54D	North-Western (Sind, Punjab and Delhi) Railway . .	140	421,997	...	...
	54G	Great Indian Peninsula Railway.	141	1,268,573	...	...
	55	Interest chargeable against Companies on Advances	142	...	...	455,747
	56	Interest on Capital deposited by Companies	142	...	...	1,265,989
Guaranteed Companies	54	Net Traffic Receipts	137	...	1,074,814	...
	57	Surplus Profits, Land and Supervision .	143	...	...	120,117
	54A	Interest	138	...	...	1,063,619
	57	Detailed Account of Charges for Surplus Profits, Land and Supervision	143	120,117	...	...
	58	Total amount advanced for Guaranteed Interest	144	...	...	...
Subsidized Companies	59	Government Share of Surplus profits and Repayment of Advances of Interest .	144	...	47,314	...
	59A	Land and Subsidy . . .	144	...	...	50,237
Miscellaneous Railway Expenditure . .	60	Miscellaneous Charges and Surveys .	145	...	...	48,251
				TOTAL .	24,022,465	21,917,027

(a) Includes £356,529 on account of Surplus Profits and Provident Fund of the East Indian, Bengal-Nagpur, Burma, Bengal-Central Brahmaputra-Sultanpur, Lucknow-Bareilly, Hardwar Dehra, South Indian, Mysore, Great Indian Peninsula and Southern Mahratta Railways.

No. 53.—STATEMENT showing the percentage of the NET TRAFFIC RECEIPTS of RAILWAYS on CAPITAL OUTLAY.

Classes of Railways.	Names of Railways.	Capital at charge, 31st March 1905.*	Net Receipts, 1904-1905 (page 137).	Percentage of Net Receipts on capital outlay, 1904-1905.	Percentage of Net Receipts in			
					1903-1904.	1902-1903.	1901-1902.	1900-1901.
		£	£					
Guaranteed	Bombay, Baroda and Central India	10,956,891	674,893	6·16	5·01	5·09	5·26	5·79
	Madras	12,341,367	399,921	3·24	3·23	3·30	3·06	3·42
	TOTAL	23,298,258	1,074,814	4·61	4·06	4·14	4·10	4·54
State	East Indian	41,519,953	3,382,522	8·15	7·73	7·29	8·11	8·02
	Rajputana-Malwa	10,445,149	917,502	8·78	6·87	8·48	9·78	9·99
	Bhopal	209,771	13,205	6·29	6·31	6·05	5·57	5·18
	Palanpur-Deesa	15,805	797	5·04	2·60	2·71	5·97	1·59
	Bengal-Nagpur	18,198,038	675,016	3·71	3·10	2·98	2·88	3·18
	Warora Colliery	95,743	11,773	12·29	11·38	14·74	16·24	14·17
	Burma	8,603,385	423,220	4·92	4·45	4·43	4·62	4·76
	Assam-Bengal	8,205,719	—3,866	...	·42	·22	·37	·39
	Jorhat	60,489	—397	...	·98	·60	...	...
	Eastern Bengal	11,202,106	623,961	5·57	5·42	5·61	5·82	6·45
	Bengal Central	1,017,671	36,364	3·57	3·31	3·65	4·36	3·90
	Brahmaputra-Sultanpur	184,351	63	·03	5·38	4·88	3·47	...

(*a*) The method of calculation by which the total is obtained is as follows—

(*1*) *Purchased Railways*—

Sterling capital issued by the companies before purchase.

	£	£
East Indian	30,650,000	
Eastern Bengal	3,279,138	
Oudh and Rohilkhand	9,300,000	
Sind, Punjab and Delhi	11,075,320	
South Indian	4,703,280	
Great Indian Peninsula	25,922,350	
		84,930,088

(*2*) *State Railways*—

	₹	
Rupee expenditure to 31st March 1905 (page 229)	1,43,42,19,386	
Deduct half of ₹9,02,86,277 spent in 1904-1905 (page 228)	4,51,43,139	
	1,38,90,76,247	
at ₹ 15=£1		92,605,084

Tirhoot	3,472,758	184,034	5·30	6·69	4·53	5·64	2·07	
Oudh and Rohilkhand	13,045,266	486,331	3·73	3·82	3·92	3·96	3·33	
Agra Delhi Chord	617,791	666	·11	...	...	...	...	
Indian Midland	8,628,838	281,722	3·26	3·06	3·53	3·58	3·74	
Lucknow-Bareilly Section (Rohilkhand-Kumaon).	804,717	48,605	6·04	6·44	6·92	6·99	6·77	
Hardwar-Dehra	177,837	8,978	5·05	5·05	4·85	4·38	·94	
North-Western	38,919,505	2,282,555	5·86	4·43	3·10	3·66	2·42	
South Indian	6,948,349	455,036	6·55	6·76	6·57	5·66	4·83	
North-East line, Madras Railway	4,272,114	119,179	2·79	2·61	2·37	3·56	4·02	
Nilgiri	236,271	4,411	1·87	2·09	...	...	...	
Bezwada Extension	78,386	11,930	15·22	13·20	13·20	12·49	20·00	
Guntakal-Mysore Frontier	394,194	20,407	5·18	3·59	3·04	2·15	2·78	
Mysore	1,191,647	37,719	3·16	3·43	3·36	2·16	2·85	
Mayavaram-Mutupet	307,349	17,058	5·55	4·70	4·53	4·41	4·20	
Tinnevelly-Quilon (British Section)	277,203	10,885	3·93	3·11	1·34	...	...	
Great Indian Peninsula	28,057,191	1,701,681	6·06	5·49	5·22	†5·46	4·76	
Southern Mahratta	7,963,711	190,361	2·39	2·19	2·06	1·40	1·82	
Jodhpur-Hyderabad (British Section)	264,525	19,711	7·45	6·62	5·32	3·97	1·81	
TOTAL	215,415,832	11,961,429	5·55	5·02	4·71	5·09	4·73	
Total State and Guaranteed open lines	238,714,090	13,036,243	5.46	4·93	4·65	4·99	4·71	
Unopened lines, stores, etc.	3,709,103	...	...	...	...	...	...	
	242,423,193	13,036,243	5·38	4·87	4·61	4·95	4·69	
Private Companies:—Government payments.	1,773,121	...	...	...	...	...	...	
GRAND TOTAL	(a)244,196,314	....	...	...	...	...	...	

(3) *Companies' Railways*—

	£	
Sterling expenditure to 31st March 1905 (page 249).	66,743,367	
Deduct—Half of £1,337,691 spent in 1904-1905 (page 249)	668,845	
	66,074,522	
Add—Assam-Bengal interest (in footnote, page 248)	465,219	
		66,539,741

(4) *Capital of Local Boards*—

Sterling expenditure to 31st March 1905 (page 289)	121,401	
Deduct—Half of £ *Nil* spent in 1904-1905 (page 289)	*Nil*	121,401
TOTAL		244,196,314

In calculating the financial results the capital expenditure by private companies chargeable against lines in which the Government is not directly interested has been omitted.

* The figures in this column for each Railway are obtained by deducting from the total capital outlay up to 31st March 1905, half the outlay in the year 1904-1905.
For W ardha coal and Dhond-Manmad Railways.

No. 54.—DETAILED ACCOUNT showing the REVENUE RECEIPTS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	GROSS RECEIPTS. Coaching Traffic Earnings.	Goods Traffic Earnings.	Miscellaneous and Suspense.	TOTAL.
		₹	₹	₹	₹
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	65,55,329	1,13,61,808	5,89,513	1,85,06,650
Madras	2	50,65,730	84,73,114	2,67,650	1,38,06,494
TOTAL GUARANTEED RAILWAYS		1,16,21,059	1,98,34,922	8,57,163	3,23,13,144
Total India converted into £ at ₹15 = £1				£	2,154,210
STATE RAILWAYS.					
IMPERIAL.					
India, General.					
Agra, Delhi Chord	3	12,265	5,466	339	18,070
Assam-Bengal	4	13,39,702	14,99,210	1,49,373	29,88,285
Bengal and North-Western and Tirhoot	5	56,16,508	61,66,455	11,05,277	1,28,88,240
Bengal Central*	6	8,08,629	6,37,794	1,21,955	15,68,378
Bengal-Nagpur	7	69,70,629	1,19,60,158	9,04,390	1,98,35,177
Bezwada Extension	8	49,787	2,69,197	1,672	3,20,656
Bhopal	9	...	...	3,95,734	3,95,734
Brahmaputra-Sultanpur	10	10	1,711	...	1,721
Burma	11	70,02,845	79,58,429	1,87,436	1,51,48,710
Eastern Bengal	12	70,49,871	1,04,62,931	17,51,708	1,92,64,510
East Indian	13	2,15,02,392	5,40,34,515	5,84,203	7,61,21,110
Great Indian Peninsula	14	1,28,44,534	3,68,26,802	3,23,864	4,99,95,200
Guntakal-Mysore Frontier	15	2,19,125	5,96,193	2,947	8,18,265
Hardwar-Dehra	16	1,72,937	95,218	1,199	2,69,354
Indian Midland	17	27,91,518	53,51,380	1,92,595	83,35,493
Jodhpur-Hyderabad (British Section)	18	3,27,924	3,19,371	−56,477	5,90,818
Lucknow-Bareilly	19	5,56,883	8,54,294	82,201	14,93,378
Mysore	20	7,54,538	8,03,258	24,695	15,82,491
Nilgiri	21	1,44,110	1,44,686	1,333	2,90,129
North-East line, Madras Railway	22	21,53,691	31,94,888	2,42,896	55,91,475
North-Western	23	1,67,35,836	4,58,73,772	7,38,321	6,33,47,929
Oudh and Rohilkhand	24	65,23,042	76,36,240	13,09,946	1,54,69,228
Palanpur-Deesa	25	21,439	9,877	303	31,619
Rajputana-Malwa, including Godhra-Rutlam-Nagda	26	76,34,569	1,73,63,255	4,32,171	2,54,29,995
Southern Mahratta	27	25,75,483	46,33,804	2,00,434	74,09,721
South Indian	28	68,61,638	56,42,018	2,57,964	1,27,61,620
Tinnevelly Quilon (British Section)	29	2,95,892	59,941	3,751	3,59,584
Warora Colliery	30	...	...	5,51,760	5,51,760
TOTAL IMPERIAL		11,09,65,797	22,24,00,863	95,11,990	34,28,78,650
PROVINCIAL.					
Assam.					
Jorhat	31	25,546	47,882	2,292	75,720
LOCAL.					
Madras.					
Mayavaram-Mutupet	32	3,79,178	1,61,972	6,085	5,47,235
TOTAL STATE RAILWAYS		11,13,70,521	22,26,10,717	95,20,367	34,35,01,605
Total India converted into £ at ₹15 = £1				£	22,900,107
RECEIPTS IN ENGLAND: Rent of premises occupied by the East Indian Railway Company				£	230
GRAND TOTAL				£	22,900,337

* Although for convenience classed among State Railways, this Line was the property of the Bengal Central Railway Company till the 30th June 1905.

EXPENSES of RAILWAYS in INDIA during the Year 1904-1905.

No. of Items.	WORKING EXPENSES. Maintenance of Way, Works, and Stations.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges, Miscellaneous and Suspense.	TOTAL.	NET RECEIPTS.	Net Receipts converted into £ at R15 = £1.
	₹	₹	₹	₹	₹	₹	₹	£
1	15,94,150	33,23,536	10,56,972	12,74,980	11,33,616	83,83,254	1,01,23,396	674,893
2	21,53,344	30,20,814	6,99,434	10,36,688	8,97,402	78,07,682	59,98,812	399,921
	37,47,494	63,44,350	17,56,406	23,11,668	20,31,018	1,61,90,936	1,61,22,208	1,074,814
					£	1,079,396	1,074,814	1,074,814
3	...	4,274	939	1,576	1,290	8,079	9,991	666
4	10,63,404	6,65,566	1,89,467	3,98,184	7,29,654	30,46,275	—57,990	—3,866
5	14,29,989	12,87,409	3,49,223	9,57,544	(b) 61,03,562	1,01,27,727	27,60,513	184,034
6	3,20,392	1,71,970	47,215	1,64,738	3,18,604	10,22,919	5,45,459	36,364
7	22,17,186	29,28,526	8,09,241	17,55,021	19,99,968	97,09,942	1,01,25,235	675,016
8	28,607	35,469	12,210	17,935	47,480	1,41,701	1,78,955	11,930
9	...	...	...	...	1,97,668	1,97,668	1,98,066	13,205
10	...	...	...	...	775	775	946	63
11	20,36,654	32,82,624	7,80,213	13,87,454	13,13,459	88,00,404	63,48,306	423,220
12	24,00,282	21,60,983	12,77,687	21,24,958	19,41,187	99,05,097	93,59,413	623,961
13	63,88,381	74,76,782	20,19,809	55,95,413	39,06,346	2,53,86,731	5,07,34,379	3,382,292
14	47,65,212	1,05,65,179	22,50,449	38,47,492	30,41,650	2,44,69,982	2,55,25,218	1,701,681
15	1,38,538	1,81,299	48,599	71,102	72,624	5,12,162	3,06,103	20,407
16	...	...	...	...	1,34,677	1,34,677	1,34,677	8,978
17	8,00,302	17,67,209	3,74,482	6,46,276	5,21,394	41,09,663	42,25,830	281,722
18	32,202	1,20,912	16,857	43,830	81,351	2,95,152	2,95,666	19,711
19	...	...	...	...	7,64,306	7,64,306	7,29,072	48,605
20	2,64,826	3,48,148	93,778	1,35,893	1,74,067	10,16,712	5,65,779	37,719
21	38,462	1,18,116	7,657	30,565	29,167	2,23,967	66,162	4,411
22	8,66,608	12,61,879	2,86,516	4,30,018	9,58,771	38,03,792	17,87,683	119,179
23	78,16,389	1,29,31,371	19,22,712	41,90,862	22,48,274	2,91,09,608	3,42,38,321	2,282,555
24	22,28,277	25,38,399	9,14,806	15,14,188	9,78,592	81,74,262	72,94,966	486,331
25	2,464	5,292	1,849	2,143	(a) 7,914	19,662	11,957	797
26	21,72,053	46,13,886	15,07,012	17,45,640	16,28,870	1,16,67,461	1,37,62,534	917,502
27	12,00,984	16,04,737	4,33,277	6,27,756	6,87,564	45,54,318	28,55,403	190,361
28	13,68,991	22,77,094	4,93,151	9,26,128	8,70,716	59,36,080	68,25,540	455,036
29	41,542	67,366	14,332	26,500	46,572	1,96,312	1,63,272	10,885
30	...	...	...	...	3,75,159	3,75,159	1,76,601	11,773
	3,76,21,745	5,64,14,490	1,38,51,481	2,66,41,216	2,91,81,661	16,37,10,593	17,91,68,057	11,944,538
31	20,388	29,539	4,707	14,394	12,644	81,672	—5,952	—397
32	59,218	98,630	21,281	40,020	72,212	2,91,361	2,55,874	17,058
	3,77,01,351	5,65,42,659	1,38,77,469	2,66,95,630	2,92,66,517	16,40,83,626	17,94,17,979	11,961,199
	...	...	...	...	...	(c)10,938,908	11,961,199	11,961,199
	...	...	...	...	...	...	230	230
	...	...	...	...	...	(c)10,938,908	11,961,429	11,961,429

(a) Includes ₹6,337, share of net receipts paid to the Palanpur Darbar.
(b) Includes ₹49,56,032, share of net earnings payable to the Bengal and North-Western Railway Company, and contribution to Provident Fund.
(c) Exclusive of ₹53,47,934 or £356,529 on account of Surplus Profits paid to Companies [See Note (a), page 133.]

H.—Railway Revenue Account

No. 54A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Gross Receipts.	Gross Receipts converted into £ at ₹15=£1.	CHARGED Working Expenses.	Interest chargeable in India.
		₹	£	₹	₹
GUARANTEED RAILWAYS.					
Bombay, Baroda and Central India	1	1,85,06,650	1,233,777	83,83,254	2,03,572
Madras	2	1,38,06,494	920,433	78,07,682	73,559
TOTAL GUARANTEED RAILWAYS		3,23,13,144	2,154,210	1,61,90,936	2,77,131
Total in sterling (India figures converted at ₹15=£1) £		**2,154,210**	**2,154,210**	**1,079,396**	**18,476**
STATE RAILWAYS. *IMPERIAL. India, General.*					
Agra-Delhi Chord	3	18,070	1,205	8,079	3,47,743
Allahabad-Jaunpur	4	...	...	...	12,059
Assam-Bengal	5	29,88,285	199,219	30,46,275	28,73,734
Azikhal-Mangalore	6	...	...	...	2,08,596
Bellary-Royadrug	7	...	...	...	18,728
Bengal and North-Western and Tirhoot	8	1,28,88,240	859,216	1,01,27,727	20,50,634
Bengal Central*	9	15,68,378	104,558	10,22,919	(*d*) 9,274
Bengal-Nagpur	10	1,98,35,177	1,322,345	97,09,942	(*b*)40,68,219
Bezwada Extension	11	3,20,656	21,377	1,41,701	46,972
Bhopal	12	3,95,734	26,382	1,97,668	1,24,086
Bilaspur-Etawah	13	...	...	...	3,005
Brahmaputra-Sultanpur	14	1,721	115	775	25,135
Burma	15	1,51,48,710	1,009,914	88,00,404	(*c*)31,71,840
Burma Railway Extensions	16	...	...	...	62,220
Coonoor Ootacamund	17	...	...	...	4,888
Dhubri-Gauhati Extension	18	...	...	...	95,587
Eastern Bengal	19	1,92,64,510	1,284,301	99,05,097	50,06,228
East Indian	20	7,61,21,110	(*a*)5,074,971	2,53,86,731	40,64,541
Frontier Railway Reserve Material	21	...	...	...	1,75,800
Great Indian Peninsula	22	4,99,95,200	3,333,014	2,44,69,982	10,03,130
Guntakal-Mysore Frontier	23	8,18,265	54,551	5,12,162	2,36,481
Hardwar-Dehra	24	2,69,354	17,957	1,34,677	86,777
Hospet-Kottur	25	...	...	...	30,006
Indian Midland	26	83,35,493	555,699	41,09,663	(*e*)2,87,673
Jech-Doab (Southern Section)	27	...	...	...	1,05,111
Jodhpur-Hyderabad (British Section)	28	5,90,818	39,388	2,95,152	1,57,482
Jullundur-Hoshiarpur	29	...	...	...	581
Katihar Godagiri	30	...	...	...	12,976
Lower Sindh Extension	31	...	...	...	99,844
Lucknow-Bareilly	32	14,93,378	99,559	7,64,306	(*f*)4,55,156
Ludhiana-Ferozepur	33	...	...	...	1,132
Morappur-Dharmapuri	34	...	...	...	15,975
Murshidabad Branch	35	...	...	...	2,21,810
Mysore	36	15,82,491	105,499	10,16,712	...
Nagda Muttra	37	...	...	...	15,593
Nagpur-Chattisgarh Depreciation Account	38	...	...	...	26,282
New extension of the Tirhoot	39	...	...	...	1,44,307
Nilgiri	40	2,90,129	19,342	2,23,967	1,32,902
North-East line, Madras Railway	41	55,91,475	372,765	38,03,792	25,55,792
North-Western	42	6,33,47,929	4,223,195	2,91,09,608	1,66,27,410
Oudh and Rohilkhand	43	1,54,69,228	1,031,282	81,74,262	21,85,426
Palanpur-Deesa	44	31,619	2,108	19,662	9,473
Peshawar Railway Reserve Material	45	...	...	...	11,728
Petroleum Operations, Baluchistan	46	...	...	...	4,767
Quetta-Nushki	47	...	...	...	2,00,213
Rajputana-Malwa, including Godhra-Rutlam-Nagda	48	2,54,29,995	1,695,333	1,16,67,461	62,97,412
Rameswaram Extension	49	...	...	...	2,612
Ranaghat-Bhagwangola	50	...	...	...	12,098
Rewari-Phulera Chord	51	...	...	...	1,06,245
Sabarmati-Dholka	52	...	...	...	2,246
Shahdara Sangla	53	...	...	...	8,201
State Railway Stores	54	...	...	...	19,160
Southern Mahratta	55	74,09,721	493,981	45,54,818	(*h*)6,63,253
Southern Mahratta (depreciation on works)	56	...	...	...	21,083
South Indian	57	1,27,61,620	850,775	59,36,080	10,99,502
Tinnevelly-Quilon (British Section)	58	3,59,584	23,972	1,96,312	19,029
Ditto (Native State Section)	59	...	...	...	1,04,734
Tirupattur-Krishnagiri	60	...	...	...	24,284
Umaria Colliery (depreciation on works)	61	...	...	...	7,307
Vizagapatam-Kaipur	62	...	...	...	9,801
Warora Colliery	63	5,51,760	36,784	3,75,159	58,173
TOTAL IMPERIAL		34,28,78,650	22,858,807	16,37,10,593	5,54,52,456
PROVINCIAL. Assam.					
Jorhat	64	75,720	5,048	81,672	36,330
LOCAL. Madras.					
Mayavaram-Mutupet	65	5,47,235	36,482	2,91,361	(*g*)2,40,936
TOTAL STATE RAILWAYS		34,35,01,605	22,900,337	16,40,83,626	5,57,29,722
Total in sterling (India figures converted at ₹15=£1) £		**22,900,337**	**22,900,337**	**10,938,908**	**3,715,315**

* Although for convenience classed among State railways, this line was the property of the Bengal Central Railway Company till the 30th Juue 1905.

(*a*) Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company.

(*b*) Interest on advances in India, ₹27,77,065, interest on overdrawn Capital, ₹65,122, and interest on Capital Outlay on Northern Section, East Coast Railway, ₹12,26,032.

(*c*) Includes interest on overdrawn Capital, ₹95,347.

(*d*) Interest on advances in India.

(*e*) Interest on advances in India, ₹2,55,239, and interest on overdrawn Capital, ₹32,434.

(*f*) Interest on Debt ₹2,04,846
" Advances in India ₹1,73,505
Capital deposited by Companies ₹76,805
₹4,55,156

(*g*) Includes interest on advances, ₹61,516, and interest on Capital deposited, ₹68,519, land interest on debt, ₹1,10,901.

(*h*) Interest on the Capital outlay on the Bellary-Kistna Railway, ₹6,63,137, and interest on overdrafts, ₹116.

of the GOVERNMENT in respect of RAILWAYS during the Year 1904-1905.

No. of Items.	UNDER EXPENDITURE HEADS. Payment to Companies on account of Surplus Profits & Provident Fund	Charges for Land.	Total India.	Total India converted into £ at ₹15=£1.	England (Interest and Annuities).	GRAND TOTAL.	NET GAIN OR LOSS TO GOVERNMENT. Gain.	Loss.
	₹	₹	₹	£	£	£	£	£
1	19,08,241	1,06,763	1,06,01,830	706,789	(k) 478,896	1,185,685	48,092	...
2	...	5,885	78,87,126	525,808	568,420	1,094,228	...	173.795
	19,08,241	1,12,648	1,84,88,956	1,232,597	1,047,316	2,279,913	...	125,703
	127,216	7,509	1,232,597	1,232,597	1,047,316	2,279,913	...	(l)125,703
3	...	...	3,55,822	23,721	...	23,721	...	22,516
4	...	...	12,059	804	...	804	...	804
5	...	...	59,20,009	394,667	88,217	482,884	...	283,665
6	...	...	2,08,596	13,907	...	13,907	...	13,907
7	...	...	18,728	1,249	...	1,249	...	1,249
8	...	...	1,21,78,361	811,891	...	811,891	47,325	...
9	53,045	...	10,85,238	72,349	33,750	106,099	...	1,541
10	355	...	1,37,78,516	918,568	363,414	1,281,982	40,363	...
11	...	...	1,88,673	12,578	...	12,578	8,799	...
12	...	...	3,21,754	21,450	...	21,450	4,932	...
13	...	...	3,005	200	...	200	...	200
14	7,735	...	33,645	2,243	...	2,243	...	2,128
15	5,92,997	...	1,25,65,241	837,683	87,500	925,183	84,731	...
16	...	...	62,220	4,148	...	4,148	...	4,148
17	...	...	4,888	326	...	326	...	326
18	...	...	95,587	6,372	...	6,372	...	6,372
19	...	...	1,49,11,325	994,088	155,582	1,149,670	134,631	...
20	27,31,395	...	3,21,82,607	2,145,511	1,683,149	3,828,660	1,246,311	...
21	...	...	1,75,800	11,720	...	11,720	...	11,720
22	2,91,543	...	2,57,64,655	1,717,644	1,562,228	3,279,872	53,142	...
23	...	...	7,48,643	49,910	...	49,910	4,641	...
24	22,514	...	2,43,968	16,264	...	16,264	1,693	...
25	...	...	30,006	2,000	...	2,000	...	2,000
26	...	...	43,97,336	293,156	264,740	557,896	...	2,197
27	...	...	1,05,111	7,007	...	7,007	...	7,007
28	...	...	4,52,634	30,176	...	30,176	9,212	...
29	...	...	581	39	...	39	...	39
30	...	...	12,976	865	...	865	...	865
31	...	...	99,844	6,650	...	6,656	...	6,656
32	68,233	...	12,87,695	85,846	...	85,846	13,713	...
33	...	...	1,132	75	...	75	...	75
34	...	...	15,975	1,065	...	1,065	...	1,065
35	...	...	2,21,810	14,788	...	14,788	...	14,788
36	1,40,940	...	11,57,652	77,177	...	77,177	28,322	...
37	...	...	15,593	1,040	...	1,040	...	1,040
38	...	...	26,282	1,752	...	1,752	...	1,752
39	...	...	1,44,307	9,620	...	9,620	...	9,620
40	...	...	3,56,869	23,791	...	23,791	...	4,449
41	...	...	63,59,584	423,972	...	423,972	...	51,207
42	...	...	4,57,37,018	3,049,135	571,681	3,620,816	602,379	...
43	...	...	1,03,59,688	690,646	322,567	1,013,213	18,069	...
44	...	...	29,135	1,942	...	1,942	166	...
45	...	...	11,728	782	...	782	...	782
46	...	...	4,767	318	...	318	...	318
47	...	...	2,00,213	13,347	...	13,347	...	13,347
48	...	...	1,79,64,873	1,197,058	...	1,197,658	497,675	...
49	...	...	2,612	174	...	174	...	174
50	...	...	12,098	807	...	807	...	807
51	...	...	1,06,245	7,083	...	7,083	...	7,083
52	...	...	2,246	150	...	150	...	150
53	...	...	8,201	547	...	547	...	547
54	...	...	19,160	1,278	...	1,278	...	1,278
55	6,75,478	...	58,93,049	392,870	(i)277,415	670,285	...	176,304
56	...	...	21,083	1,405	...	1,405	...	1,405
57	7,63,699	...	77,99,281	519,952	189,760	709,712	141,063	...
58	...	...	2,15,341	14,356	7,673	22,029	1,943	...
59	...	...	1,04,734	6,982	14,202	21,184	...	21,184
60	...	...	24,284	1,619		1,619	...	1,619
61	...	...	7,307	487	...	487	...	487
62	...	...	9,801	654	...	654	...	654
63	...	...	4,33,332	28,889	...	28,889	7,895	...
	53,47,934	...	22,45,10,983	14,967,399	5,621,878	20,589,277	22,69,530	...
64	...	...	1,18,002	7,867	...	7,867	...	2,819
65	...	...	5,32,297	35,486	...	35,486	996	...
	53,47,934	...	22,51,61,282	15,010,752	5,621,878	20,632,630	2,267,707	...
	356,529	...	15,010,752	15,010,752	(j)5,621,878	20,632,630	(l)2,267,707	...

(i) Interest charges for the Mysore Railway are included in the amount interest shown against the Southern Mahratta Railway.

(j) Shown in Account No. 3 under Railway Revenue Account—

	India.	England.
	£	£
Interest on Debt	3,466,858	1,141,439
Annuities in purchase of Railways	...	3,009,333
Interest chargeable against Companies on Advances	218,440	237,307
Interest on Capital deposited by Companies	30,017	1,235,972
TOTAL	3,715,315	5,624,051

(k) Includes interest on advances to Guaranteed Railway Companies £ 2,173

(l) Net gain on Guaranteed and State Railways as above £ 2,142,004

Add—Net recovery from Railway Companies on account of Controlling Establishment Account No. 57 14,608

Deduct—Net charge on account of Subsidized Railways, Accounts Nos. 59 and 59A 2,923

Miscellaneous Railway Expenditure, Account No. 60 48,251

(k) TOTAL GAIN ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 2,105,438

H.—Railway Revenue Account

No. 54B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1904-1905, of the EAST INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	64,604	64,604
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	215,649	215,649
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	...	7,223	7,223
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of June 1895, and at 3½ per cent. from 1st July 1895 to end of last year, *plus* half the Outlay of the year	40,64,541	270,969	...	270,969
TOTAL INTEREST ON DEBT	40,64,541	270,969	287,476	558,445
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	...	849,811	849,811
Sinking Fund pursuant to Acts 42 and 43 Vict., c. 206, Section 51, and 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	82,479	82,479
Contribution towards management	...	...	1,375	1,375
Interest in lieu of Deferred Annuity	...	...	262,000	262,000
TOTAL ANNUITIES IN PURCHASE	...	...	1,195,665	1,195,665
TOTAL	40,64,541	270,969	1,483,141	1,754,110

No. 54C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES IN PURCHASE, during the Year 1904-1905, of the EASTERN BENGAL RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	13,946	13,946
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	...	18,531	18,531
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	...	7	7
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	50,06,228	333,748	...	333,748
TOTAL INTEREST ON DEBT	50,06,228	333,748	32,484	366,232
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	...	116,819	116,819
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	6,150	6,150
Contribution towards management	..	...	129	129
TOTAL ANNUITIES IN PURCHASE	...	...	123,098	123,098
TOTAL	50,06,228	333,748	155,582	489,330

No. 54D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1904-1905, of the NORTH-WESTERN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15 = £1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.				
North-Western Railway.	₹	£	£	£
Interest on India 3½ per cent. Stock issued in redemption of portion of Sind, Punjab and Delhi Railway Annuity	...	...	150,181	150,181
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity	...	...	—497	—497
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	1,66,27,410	1,108,494	...	1,108,494
TOTAL INTEREST ON DEBT	1,66,27,410	1,108,494	149,684	1,258,178
ANNUITIES IN PURCHASE.				
Sind, Punjab and Delhi Railway.				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	...	371,214	371,214
Sinking Fund pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	...	50,721	50,721
Contribution towards management	...	...	62	62
TOTAL ANNUITIES IN PURCHASE	...	...	421,997	421,997
TOTAL	1,66,27,410	1,108,494	571,681	1,680,175

No. 54E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1904-1905, of the OUDH AND ROHILKHAND RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on India 3½ per cent. Stock	...	...	—1,149	—1,149
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures	...	...	309,991	309,991
Interest on India 2½ per cent. Stock issued in redemption of Debenture Stock	...	...	10,893	10,893
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	...	2,832	2,832
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	21,85,426	145,695	...	145,695
TOTAL	21,85,426	145,695	322,567	468,262

NO. 54F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1904-1905, of the SOUTH INDIAN RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debenture Stock	...	...	19,125	19,125
Interest on India 3 per cent Stock issued for purchase of the Railway and in redemption of Debentures	...	...	119,887	119,887
Interest on India 2½ per cent. Stock issued in redemption of Debentures	...	...	7,623	7,623
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,99,502	73,300	...	73,300
TOTAL	10,99,502	73,300	146,635	219,935

NO. 54G.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITIES in PURCHASE, during the Year 1904-1905, of the GREAT INDIAN PENINSULA RAILWAY.

	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
INTEREST ON DEBT.	₹	£	£	£
Interest on Debentures and Debenture Stock	...	...	128,084	128,084
Interest on India 3 per cent. Stock issued in redemption of Debentures	...	...	74,509	74,509
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1899-1900, and at 3¾ per cent. on Outlay from 1st April 1900 to end of last year, *plus* half the Outlay of the year	10,03,130	66,875	...	66,875
TOTAL INTEREST ON DEBT	10,03,130	66,875	202,593	269,468
ANNUITIES IN PURCHASE.				
Annuity terminating in 1948 at the rate of £6-13-6·776 for every £100 Stock of the Company	...	...	1,268,509	1,268,509
Contribution towards management	...	...	64	64
TOTAL ANNUITIES IN PURCHASE	...	...	1,268,573	1,268,573
TOTAL	10,03,130	66,875	1,471,166	1,538,041

No. 55.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL and LOCAL FUNDS, during the Year 1904-1905.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	₹	£	£	£
India, General.				
Bengal Central	9,274	618	16,250	16,868
Bengal-Nagpur	27,77,065	185,138	89,700	274,838
Bombay Baroda and Central India	...	...	2,173	2,173
Great Indian Peninsula	...	...	13,812	13,812
Indian Midland	2,55,239	17,016	46,150	63,166
Lucknow-Bareilly	1,73,505	11,567	...	11,567
Southern Mahratta	...	...	69,222	69,222
TOTAL IMPERIAL	32,15,083	214,339	237,307	451,646
LOCAL.				
Madras.				
Mayavaram-Mutupet	61,516	4,101	...	4,101
GRAND TOTAL	32,76,599	218,440	237,307	455,747

No. 56.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by RAILWAY COMPANIES debited to IMPERIAL and LOCAL FUNDS, during the Year 1904-1905.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	TOTAL.
IMPERIAL.	₹	£	£	£
India, General.				
Assam-Bengal	...	...	88,217	88,217
Bengal Central	...	...	17,500	17,500
Bengal-Nagpur	65,122	4,341	273,714	278,055
Brahmaputra-Sultanpur	25,135	1,676	...	1,676
Burma	95,347	6,357	87,500	93,857
East Indian	...	...	200,008	200,008
Great Indian Peninsula	...	...	77,250	77,250
Hardwar-Dehra	86,777	5,785	...	5,785
Indian Midland	32,434	2,162	218,590	220,752
Lucknow-Bareilly	76,805	5,120	...	5,120
Southern Mahratta	116	8	208,193	208,201
South Indian	...	...	43,125	43,125
Do. Extensions	...	...	21,875	21,875
TOTAL IMPERIAL	3,81,736	25,449	1,235,972	1,261,421
LOCAL.				
Madras.				
Mayavaram-Mutupet	68,519	4,568	...	4,568
GRAND TOTAL	4,50,255	30,017	1,235,972	1,265,989

No. 57.—DETAILED ACCOUNT OF CHARGES for SURPLUS PROFITS, LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year 1904-1905.

		India General.
		₹
SURPLUS PROFITS.		
Bombay, Baroda and Central India Railway		19,08,241
Madras Railway		...
TOTAL		19,08,241
COMPENSATION FOR LAND.		
Bombay, Baroda and Central India Railway		1,06,763
Madras Railway		5,885
TOTAL		1,12,648
ESTABLISHMENT.		
Director of Railway Construction, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		6,44,892
Examiners of Railway Accounts and their Establishments, Salaries, Trvelling Allowances and Contingencies		3,52,137
Deduct—Contribution for Government supervision, audit and control recoverable from Companies:		
Assam-Bengal	*62,022*	
Bengal and North-Western and Tirhoot	*69,331*	
Bengal Central	*10,001*	
Bengal-Nagpur	*1,62,974*	
Burma	*1,17,126*	
East Indian	*1,75,623*	
Indian Midland and Great Indian Peninsula	*2,17,544*	
Lucknow-Bareilly	*13,132*	
Madras Railway (North-East Line)	*39,928*	
Rajputana-Malwa system	*1,42,892*	
Southern Mahratta and Mysore	*1,07,061*	
South Indian	*98,524*	*12,16,158*
TOTAL		*—2,19,129*
GRAND TOTAL		18,01,760
Grand Total converted into £ at Rs15=£ 1		£ 120,117

No. 58.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1905, the NET REVENUE of the several COMPANIES to the 31st of December 1904, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N. B.—For the purposes of this account the Net Revenue and the payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	GUARANTEED INTEREST ADVANCED TO 31ST MARCH 1905.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1904, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway.	17,032,723	157,373	17,190,096	16,617,948	572,148
Madras Railway	22,523,085	23,621	22,546,706	13,958,954	8,587,752
TOTAL	39,555,808	180,994	39,736,802	30,576,902	9,159,900

No. 59.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDIZED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1904-1905.

		IMPERIAL.
INDIA—		
Recovery from the Travancore Durbar on account of interest on debentures and on advances in respect of the Native State section of the Tinnevelly-Quilon Railway	₹	2,78,158
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	₹	2,88,682
TOTAL INDIA	₹	5,66,840
Total India converted into £ at R15=£1	£	37,789
ENGLAND—		
Government share of Surplus Profits—		
Rohilkhand-Kumaon Railway	£	1,751
Southern Punjab Railway	£	7,774
TOTAL RECEIPTS	£	47,314

No. 59A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDIZED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1904-1905.

		IMPERIAL. ₹
India, General.		
Bareilly Soron Extension	(Land)	1,37,012
Barsi Railway Extensions	(ditto)	—4,085
Bengal and North-Western Railway Company	(ditto)	3,16,191
Bengal Dooars Railway Company	(ditto)	—201
Hardwar-Dehra Railway Company	(ditto)	2,154
Kalka-Simla Railway Company	(ditto)	2,516
Laksam-Noakhali Railway Company	(ditto)	4,464
Moradabad Ramnagar Extension	(ditto)	10,501
Sabarmati-Dholka Railway Company	(ditto)	1,902
South Behar Railway Company	(ditto)	683
Southern Punjab Railway Company	(ditto)	2,77,307
Tanjore District Board Railway—(Mutupet Arantangi extension).	(ditto)	—20
Tapti Valley Railway Company	(ditto)	1,159
TOTAL IMPERIAL		7,49,583
PROVINCIAL.		
Bengal.		
Tribeni Branch Extension	(Land)	3,965
GRAND TOTAL		7,53,548
Total India converted into £ at R15=£1	£	50,237

No. 60.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year 1904-1905.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	
	₹
IMPERIAL,	
India General.	
Additional borings at Asansol	—33,374
Agra Chord Connection Survey	4,174
Agra City Chord Survey	62
Bara Ajmere Marwar	1,327
Beach Pallaveram Survey	119
Bellarpur-Warrangal Survey	43,800
Bezwada-Masulipatam Survey	—19
Bhagirathi Bridge Survey	229
Boring over Indus Bridge at Khusalgarh	1,453
Burharwa-Azimgunj-Katwa Survey	8,009
Burhwal-Sitapur Survey	619
Chindwara-Pench Valley Survey	—7,615
Chuharkhana Shorkot Survey	8,479
Coal exploration in Assam	6,643
Dichu River and Teesta Valley Survey	2,021
Dindigul-Satyamangalam Survey	959
Dudwa Branch	5,010
East Daga Survey	19,744
Establishment of the Director of Railway Construction (share of)	2,00,000
Frontier Railway Reserve Material	6,272
Gondia Chanda and Nagpur-Brahmapuri Survey	18,323
Gondia-Chanda Railway (Land)	65
Hyderabad-Godavery Valley	2
Itarsi-Nagpur Survey	785
Jakhal Hansi Survey	6,603
Khamgaon-Jalna Survey	111
Khandwa-Akola-Basim Survey	1,778
Kurnool Branch Survey	—18
Lalgola-Gherria Extension Survey	4,061
Lalkua-Kashipur Survey	—38
Lodhran-Mailsi Survey	776
Ludhiana-Dhuri-Jakhal Railway (Land)	—16
Muttra Aligarh Survey	5,229
Mysore and West Coast Survey	58
Nagda Bara Muttra Survey	42,656
Oudh and Rohilkhand Branch Surveys	3,932
Pandharpur Sangola Railway (Land)	5,277
Pegu-Syriam Survey	19,690
Pertabganj Beerpur Survey	2,923
Petlad-Cambay (Land)	35
Pilibit-Barmdeo Survey	—296
Podanur-Palni Survey	13,481
Pollachi Kollengodi Traffic Survey	845
Purulia Ranchi Survey	14,102
Raipur Vijiya Nagrum Railway (Land)	653
Rohri-Reti, Doubling	8,731
Sara Bridge Survey	—323
Sara-Serajgunj Survey	3,400
Satara to Satara Road Station	74
Second track between Sendra and Kharwa (Land)	509
Serajganj-Jagannathganj Survey	6,247
Shahpur-Nagpur Survey	67,937
Shilman-Ghakke Road Survey	25,138
Sion to Ballard Pier Survey	2,982
Southern Mahratta Railway feeder lines	16
Surplus Establishment and Miscellaneous Charges	55,463
Thal Parachinar Survey	56,586
Tilagaon-Sylhet Survey	88
Viramgam Malia Survey	2,419
TOTAL IMPERIAL	6,38,164
PROVINCIAL.	
Burma.	
Arakan Surveys	75,154
Pyinmana-Magwe Survey	2,348
TOTAL PROVINCIAL	77,502
LOCAL.	
Madras.	
Cuddalore Vriddachalam Survey	3,472
Kambakonam Manargadi Survey	3,221
Tinnevelly-Tiruchendar Survey	1,410
TOTAL LOCAL	8,103
GRAND TOTAL ₹	7,23,769
Total India converted into £ at ₹15= £1 £	48,251

H.—Railway Revenue Account.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section J.—Irrigation.

Revenue £3,071,036 Expenditure £2,786,353.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Major Works . .	61	Direct receipts	149	...	1,994,231	...
	62	Working Expenses (Abstract Account) .	149	...	...	875,281
	62A	„ „ (Detailed Account) .	151	875,281	...	...
	63	Portion of Land Revenue due to Irrigation (See also Account No. 17A) . .	152	...	893,250	...
	63	Statement of Financial Results . . .	152 and 153	...	...	...
	63	Interest on Debt	153	...	...	1,015,224
Minor Works and Navigation . .	64	Gross Receipts	159		183,455	...
	64A	Summary of Receipts from Minor Works and Navigation	160	183,455	...	...
	65	Expenditure (Abstract Account) . . .	163	...	...	895,848
	65A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	167	117,384	...	...
	65B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	170	113,027	...	...
			TOTAL .		3,071,036	2,786,353

No. 61.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1904-1905.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces.												
Kusrangi Tank	...	...	...	...	...	2	...	...	...	...	...	2
Khaira Datan „	...	...	...	...	...	9	...	...	...	...	...	9
	...	...	...	...	...	11	...	...	...	...	...	11
Burma.												
Mandalay Canal	70,113	...	...	...	...	...	...	...	444	...	138	70,695
United Provinces of Agra and Oudh.												
Betwa Canal	1,69,043	...	255	745	2,647	...	...	...	111	...	191	1,72,992
Punjab.												
Western Jumna Canal, including Sirsa Branch	18,12,460	(a)8,11,522	5,952	...	13,153	3,140	14,377	64,353	3,375	4,068	2,156	27,34,556
Bari Doab Canal	31,21,710	...	22,454	...	15,593	8,470	1,40,580	6	2,135	3,341	21,170	33,35,459
Sirhind Canal	25,18,776	...	10,709	...	14,281	5,144	68,666	4,346	4,398	2,278	56,463	26,85,001
Lower Chenab Canal	68,86,475	(a)3,62,536	6,472	...	4,184	5,874	14,012	...	10,655	2,284	45,879	73,38,371
Upper Sutlej Inundation Canal	3,46,959	...	51	...	643	1,349	...	...	1,066	425	3,038	3,53,531
Sidhnai Canal	3,91,043	...	2,696	...	1,285	533	...	...	1,401	100	125	3,97,183
Jhelum Canal	4,62,393	...	2,857	...	14	428	...	...	6,006	319	1,214	4,73,231
Indus Inundation Canal	1,02,954	...	70	...	3,686	8	...	...	82	83	461	1,07,344
TOTAL	1,56,42,770	(a)11,74,058	51,261	...	52,839	24,946	2,37,575	68,705	29,118	12,898	1,30,506	1,74,24,676
North-West Frontier.												
Swat River Canal	4,67,356	...	137	...	215	...	14,158	...	772	84	57	4,82,779
Madras.												
Godavári Delta Project	...	...	72	82	8,952	12,178	...	88,795	112	123	1,075	1,11,389
Kistna Delta Project	...	...	...	1,364	2,605	24,460	...	38,775	1,487	34	1,459	70,184
Cauvery Delta Project	...	...	...	...	593	577	...	...	180	...	82	1,432
Penner Anicut Project	...	...	...	...	...	1,790	...	...	87	...	13	1,890
Barur Tank	...	...	...	...	...	109	...	...	...	...	...	109
Sriváikuntam Anicut Project	...	...	...	399	...	1,420	...	...	255	...	15	2,089
Kurnool Canal	1,60,928	...	8	511	...	3,973	...	1,226	491	...	1,558	1,68,695
Periyar Project	...	...	...	...	1,244	826	...	227	175	...	75	2,547
Rushikulya Project	...	...	...	...	...	719	...	...	...	...	32	751
TOTAL	1,60,928	...	80	2,356	13,394	46,052	...	1,29,023	2,787	157	4,309	3,59,086
Bombay.												
Desert Canal	1,51,256	...	...	...	...	15	...	...	216	117	455	1,52,059
Begari Canal	66,495	...	...	...	16	115	...	...	...	231	641	67,498
Eastern Nara Works	2,111	...	137	...	691	14,997	...	...	45	1,606	16,507	36,094
Hathmati Canal	2,025	...	...	...	327	269	...	...	4	...	13	2,638
Pravara River Works—Lakh Canal	1,310	...	...	...	103	118	...	...	1	...	27	1,559
Kadva River Works	21,940	...	...	...	237	182	...	...	...	...	96	22,455
Krishna Canal	46,769	...	...	441	...	1,311	...	...	62	...	4	48,587
Lower Panjhra River Works	12,981	...	10	...	13	314	...	...	...	...	147	13,465
Ekruk Tank	10,831	...	2,378	6,341	392	5,713	...	...	4	...	270	25,929
Mutha Canals	1,32,307	...	4,020	1,23,851	825	3,673	...	...	171	...	5,481	2,70,328
Unharwáh Canal	76	...	...	...	21	7	...	...	...	27	7	138
Jamrao Canal	1,37,895	...	...	...	270	2,268	...	...	630	4,552	957	1,46,572
Mhasvad Tank	15,015	...	1	...	18	316	...	...	31	...	679	16,060
Nira Canal	1,20,726	...	66	...	307	438	...	...	114	...	1,540	1,23,191
Mahiwah	497	...	...	...	...	...	...	...	...	5	146	648
Dad	—54	...	...	...	427	27	...	...	6	434	8	848
Nasrat Canal	23	...	...	...	187	12	...	...	...	194	—341	75
Shetphal Tank	9,105	...	2	...	...	26	...	...	...	...	4	9,137
TOTAL	7,31,308	...	6,614	1,30,633	3,834	29,801	...	...	1,284	7,166	26,641	9,37,281
Total Imperial	1,72,41,5[illegible]	11,74,058	58,347	1,33,734	22,029	1,00,810	2,51,733	1,97,728	34,516	20,305	1,61,842	1,04,47,520

Provincial.												
Bengal.												
Orissa Project	2,86,170	...	92	...	5,643	1,042	...	68,345	4,095	...	23,513	3,88,900
Midnapore Canal	1,24,145	...	254	...	106	78	...	61,138	783	...	19,405	2,06,215
Tidal Canal	...	...	...	...	7	532	...	44,063	194	...	446	45,242
Sone Project	13,22,437	...	2,209	...	3,108	755	1,153	21,072	5,874	...	42,202	14,05,810
TOTAL	17,32,752	...	2,555	...	8,864	2,407	1,153	1,97,618	14,952	...	85,566	20,46,167
United Provinces of Agra and Oudh.												
Mat Branch	1,92,960	8,754	236	...	2,189	...	...	...	...	4	20	2,04,163
Ganges Canal	30,67,141	24,074	5,261	100	62,886	...	45,933	6,571	1,119	686	28,821	32,42,592
Lower Ganges Canal	22,32,517	1,72,323	4,934	(*b*)503	50,066	...	10,242	5,052	2,066	1,301	19,348	24,98,352
Agra Canal	7,50,719	1,29,652	1,298	...	32,981	...	3,369	1,252	222	251	1,560	8,91,284
Eastern Jumna Canal	12,48,298	4,567	1,338	...	36,416	...	8,929	...	569	456	1,736	13,02,309
Fatehpur Branch, Lower Ganges Canal	2,77,838	...	17	...	3,945	...	...	...	...	267	517	2,82,584
TOTAL	77,39,473	(*a*) 3,39,350	13,084	603	1,88,483	...	68,473	12,875	3,976	2,965	52,002	84,21,284
Total Provincial	94,72,525	3,39,350	15,639	603	1,97,347	2,407	69,626	2,10,493	18,928	2,965	1,37,568	1,04,67,451
GRAND TOTAL	2,67,14,013	15,13,408	73,986	1,34,337	2,70,276	1,03,217	3,21,359	4,08,221	53,144	23,270	2,99,410	2,99,14,971
											Grand Total converted into £ at R15=£1 ... £	1,994,331

(*a*) Recoveries by the Civil Department.

(*b*) Includes R494 for water supplied to Military Department.

No. 62.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS, during the YEAR 1904-1905.

	Imperial.							Provincial.			Grand Total.
	Burma.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.	Bengal.	United Provinces of Agra and Oudh.	Total.	
Working Expenses and Maintenance:	R	R	R	R	R	R	R	R	R	R	R
Extensions and Improvements	...	19,537	6,36,182	2,060	2,13,651	37,104	9,08,534	34,786	1,95,402	2,30,188	11,38,722
Maintenance and Repairs	57,434	51,166	25,07,402	29,483	7,73,265	6,35,638	40,54,388	3,26,382	13,90,448	17,16,830	57,71,218
Establishment	17,066	50,882	26,53,002	82,510	6,50,209	3,69,892	38,63,561	5,64,320	(*d*) 14,48,182	20,12,502	58,76,063
Tools and Plant	801	2,263	63,691	1,549	1,32,237	17,783	2,18,324	56,985	20,107	77,092	2,95,416
Refunds of Revenue	...	973	(*c*) 23,274	2,276	1,882	292	28,697	5,532	13,564	19,096	47,793
Suspense	...	...	...	...	...	...	...	...	...	...	...
TOTAL	75,301	1,24,821	58,83,551	1,17,878	18,11,244	10,60,709	90,73,504	9,88,005	30,67,703	40,55,708	1,31,29,212
										Total converted into £ at R15=£1 . £	875,281

(*d*) Includes R28,935 Outlay by Civil Officers.

(*c*) Includes R4,379 on account of Refund of Owners' Rates.

J.—Irrigation.

No. 62A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS debited to IMPERIAL and PROVINCIAL FUNDS during, and to end of, the Year 1904-1905.

	Expenditure during the Year.						Expenditure to end of the Year					
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Total.
Imperial.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Burma.												
Mandalay Canal	...	57,434	17,066	801	...	75,301	...	1,50,037	45,839	1,763	...	1,97,639
United Provinces of Agra and Oudh.												
Lower Ganges Canal	...	...	...	...	...	...	2,99,033	...	77,594	11,253	...	3,87,980
Betwa Canal	19,537	51,166	50,882	2,263	973	1,24,821	1,12,384	6,52,648	10,81,408	33,480	7,492	18,87,412
TOTAL	19,537	51,166	50,882	2,263	973	1,24,821	4,11,417	6,52,648	11,59,102	44,733	7,492	22,75,292
Punjab.												
Western Jumna Canal, including Sirsa Branch	78,356	3,95,564	4,41,859	7,127	(a)10,700	9,33,606	10,89,042	1,25,78,516	1,20,86,322	2,77,993	2,05,688	2,62,37,561
Bari Doab Canal	62,836	5,90,657	4,48,208	22,078	4,757	11,29,036	12,88,524	1,13,39,494	1,13,09,650	2,86,725	1,18,288	2,43,42,081
Sirhind Canal	78,722	3,93,026	4,34,579	12,306	597	9,19,230	9,22,737	56,73,398	58,67,613	1,20,550	35,172	1,26,19,470
Lower Chenab Canal	2,70,076	5,08,077	8,93,670	17,613	6,635	16,96,071	9,58,622	48,42,142	59,19,074	1,22,423	41,800	1,18,94,061
Upper Sutlej Inundation Canal	32,438	2,09,902	1,22,593	429	378	3,65,740	3,84,741	37,89,641	28,42,860	45,695	8,558	70,71,495
Lower Jhelum Canal	22,089	2,30,167	2,19,450	2,912	49	4,74,667	40,608	4,82,270	3,77,809	15,292	130	9,16,109
Sidhnai Canal	2,499	75,282	62,741	1,699	151	1,42,372	1,88,773	9,79,824	7,85,355	31,335	450	19,85,737
Indus Inundation Canal	89,166	1,04,727	29,902	—973	7	2,22,829	11,57,701	49,73,181	28,80,395	53,393	1,254	90,65,924
TOTAL	6,36,182	25,07,402	26,53,002	63,691	23,274	58,83,551	60,30,748	4,46,58,466	4,20,69,078	9,63,406	4,11,340	9,41,33,038
North-West Frontier.												
Swat River Canal	2,060	29,483	82,510	1,549	2,276	1,17,878	60,977	5,95,610	10,12,128	15,589	3,437	16,87,741
Madras.												
Godavari Delta System	67,912	2,74,502	2,79,130	74,891	220	6,96,655	7,66,346	1,01,45,481	71,23,953	15,98,424	14,754	1,96,48,958
Kistna Delta System	87,739	3,19,695	2,73,734	51,127	1,533	7,34,128	5,10,618	76,32,181	51,53,344	11,20,275	19,161	1,44,35,579
Penner River Canal	15,667	41,215	16,582	34	...	76,498	1,07,878	5,35,561	5,51,773	3,568	272	11,99,052
Kurnool Canal	2,489	43,980	21,945	1,129	46	69,589	3,08,020	18,28,585	6,91,792	71,215	7,955	29,07,567
Barur Tank Project	763	4,373	1,908	146	...	7,190	15,242	39,413	20,598	197	12	75,462
Cauvery Delta System	21,805	—5,772	49,267	136	6	65,442	6,86,327	—11,58,241	10,14,601	—33,760	931	5,09,858
Srivaikuntam Anicut System	517	2,618	7,567	—78	35	10,659	73,671	3,71,767	2,72,911	2,772	309	7,21,430
Rushikulya Project	4,420	43,800	10,878	278	...	59,376	34,716	4,00,916	1,01,222	8,049	23	5,44,926
Periyar Project	12,339	45,854	29,198	4,274	42	91,707	72,860	5,37,388	2,10,417	21,251	51	8,41,967
TOTAL	2,13,651	7,72,265	6,90,209	1,52,237	1,882	18,11,244	25,75,678	2,03,33,051	1,51,40,611	27,91,991	43,468	4,08,84,709

Bombay.												
Desert Canal	13,163	88,761	20,091	866	...	1,22,881	1,07,459	11,59,268	2,84,764	10,120	...	15,61,611
Begari Canal	2,249	60,930	21,565	1,168	...	85,912	1,08,416	19,46,614	4,83,812	13,714	8	25,52,564
Eastern Nara Works	6,838	82,373	34,173	3,353	...	1,26,737	94,156	24,00,259	9,93,217	29,033	8,042	35,24,707
Hathmati Canal	...	5,043	1,394	418	...	6,855	2,103	1,39,540	69,041	1,230	2,469	2,14,383
Pravara River Works—Lakh Canal	...	2,405	2,329	50	16	4,800	715	1,25,471	1,33,287	2,177	81	2,61,731
Kadva River Works	...	5,077	5,720	203	...	11,000	146	1,06,427	1,55,339	2,993	203	2,65,108
Krishna Canal	...	7,060	3,655	79	2	10,796	3,358	2,95,098	1,92,266	3,974	205	4,94,901
Lower Panjnra River Works	2,240	2,820	5,276	100	...	10,436	7,141	88,383	71,059	1,756	3,666	1,72,005
Ekruk Tank	...	7,614	4,070	136	50	11,870	41,419	2,62,005	1,89,625	3,385	1,124	4,97,558
Mutha Canals	—923	44,325	47,314	4,561	184	95,461	80,459	10,61,202	7,43,811	71,750	19,520	19,76,742
Unharwah Canal	3,124	32,057	6,562	296	...	42,039	95,629	3,54,913	61,885	3,240	...	5,15,667
Jamrao Canal	14,179	1,44,779	1,52,904	3,610	...	3,15,472	16,542	6,03,614	3,27,901	13,231	...	9,61,288
Gokak Canal, First Section	...	...	...	...	...	...	395	10,533	7,593	369	77	18,967
Mhaswad Tank	43	7,763	4,030	167	...	12,003	17,401	1,46,294	1,07,026	1,616	5	2,72,342
Nira Canal	172	25,570	38,649	2,003	...	66,394	830	4,16,748	3,72,862	16,252	1,016	8,07,708
Mahiwah	823	18,924	—1,668	...	...	18,079	17,216	85,527	—9,454	375	...	93,664
Dad Canal	—4,608	66,076	17,268	378	40	79,154	—21,615	2,56,024	46,619	1,012	82	2,82,122
Shetphal Tank	...	1,209	1,982	50	...	3,241	...	2,649	3,639	100	34	6,422
Nasrat Canal	—196	32,852	4,578	345	...	37,579	—392	56,997	12,810	573	...	69,978
TOTAL	37,104	6,35,638	3,69,892	17,783	292	10,60,709	5,71,378	95,17,566	42,47,102	1,76,900	36,532	1,45,49,478
Total Imperial	9,08,534	40,54,388	38,63,561	2,18,324	28,697	90,73,504	96,50,198	7,59,07,378	6,36,73,860	39,94,382	5,02,269	15,37,28,087
Provincial.												
Bengal.												
Orissa Project	23,491	1,10,534	1,68,257	14,340	1,774	3,18,396	2,18,534	64,62,390	50,80,347	5,39,158	23,478	1,23,23,907
Midnapore Canal	1,032	62,837	40,788	26,295	410	1,31,362	1,31,056	36,12,203	20,34,894	7,81,748	13,395	65,76,296
Tidal Canal	89	27,175	15,320	5,068	...	47,652	29,934	8,19,185	3,68,313	98,831	2,929	13,19,182
Sone Project	10,174	1,25,836	3,39,955	11,282	3,348	4,90,595	2,12,334	65,59,225	84,73,782	5,28,622	1,68,604	1,59,42,567
TOTAL	34,786	3,26,382	5,64,320	56,985	5,532	9,88,005	5,94,858	1,74,53,003	1,59,57,336	19,48,349	2,08,406	3,61,61,952
United Provinces of Agra and Oudh.												
Mat Branch	3,699	71,286	59,040	31	234	1,34,290	3,699	71,286	59,040	31	234	1,34,290
Ganges Canal	89,542	4,47,457	5,02,319	10,445	3,395	10,53,158	25,35,901	1,59,8 ,673	1,98,54,973	6,52,880	94,627	3,91,19,054
Lower Ganges Canal	49,372	4,82,224	4,92,054	2,846	1,812	10,28,308	17,88,022	1,00,44,597	1,20,78,931	2,42,700	56,640	2,42,11,480
Fatehpur Branch, Lower Ganges Canal	5,312	45,248	75,031	907	914	1,27,412	30,365	2,19,698	4,05,81	3,519	5,316	6,64,713
Agra Canal	5,241	1,14,967	1,48,711	3,737	4,852	2,77,508	5,54,315	29,02,630	32,87,593	96,296	68,683	69,09,517
Eastern Jumna Canal	42,236	2,29,266	1,71,027	2,141	2,357	4,47,027	9,65,580	52,55,746	66,16,552	88,353	37,576	1,29,63,807
TOTAL	1,95,402	13,90,448	(b) 14,48,182	20,107	13,564	30,67,703	58,78,482	3,44,74,620	4,23,02,904	10,83,779	2,63,076	8,40,02,861
Total Provincial	2,30,188	17,16,830	20,12,502	77,092	19,096	40,55,708	64,73,340	5,19,27,623	5,82,60,240	30,32,128	4,71,482	12,01,64,813
GRAND TOTAL	11,38,722	57,71,218	58,76,063	2,95,416	47,793	1,31,29,212	1,61,23,538	12,78,35,001	12,19,34,100	70,26,510	9,73,751	27,38,92,900
Grand Total converted into £ at R15=£1 . £						875,281					£	18,259,527

(a) Includes R4,379 on account of refund of Owners' Rates.

(b) Includes R28,935 Outlay by Civil Officers.

No. 63.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in respect

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INDIRECT CHARGES.		REVENUE	
			During 1904-1905.	To end of 1904-1905.	Direct Receipts, Water-rates, etc. (For details, *see* pages 148 and 149.)	Irrigation Land Revenue collected in the Civil Department.
			(For details, *see* pages 128, 236, 237 and 238.)			
Central Provinces.		₹	₹	₹	₹	₹
Khairbanda Tank	1	1,77,234	77,546	1,75,580	...	...
Kusrangi „	2	1,04,574	27,702	1,00,571	2	...
Khaira Dattan „	3	69,502	14,667	68,503	9	...
Other Tank Projects	4	14,34,207	5,02,723	7,88,256	...	...
		17,85,517	6,22,638	11,32,910	11	...
Burma.						
Mandalay Canal	5	49,47,897	1,54,465	50,90,062	70,695	19,216
Shwebo Canal	6	46,28,060	8,49,199	38,20,801	...	...
Mon Canal	7	42,63,836	1,69,223	2,50,021	...	...
		1,38,39,793	11,72,887	91,60,884	70,695	19,216
Bengal.						
Orissa Project	8	2,59,99,143	27,737	2,59,99,142	3.88,900	...
Midnapore Canal	9	82,97,576	4,028	82,97,576	2,06,215	...
Tidal Canal	10	25,51,641	...	25,51,641	45,242	...
Sone Project	11	2,58,06,832	2,441	2,58,06,832	14,05,810	...
Dhaka Canal	12	5,93,213	69,055	3,43,716	...	...
Tribeni „	13	50,20,251	3,61,589	12,24,149	...	...
TOTAL		6.82,68,656	4,64,850	6,42,23,056	20,46,167	...
United Provinces of Agra and Oudh.						
Ganges Canal	14	2,88,23,535	2,02,292	2,88,23,535	32,42,592	9,05,865
Lower Ganges Canal	15	3,41,69,550	2,26,687	3,41,69,550	24,98,352	3,04,245
Agra Canal	16	95,96,026	1,38,725	95,96,026	8,91,284	...
Eastern Jumna Canal	17	44,67,493	1,87,800	44,67,493	13,02,309	2,53,952
Fatehpur Branch, Lower Ganges Canal	18	32,65,888	35,041	32,65,888	2,82,584	...
Mat Branch, Ganges Canal	19	11,60,393	3,06,956	13,26,570	2,04,163	...
Betwa Canal	20	46,35,207	2,09,031	46,35,207	1,72,992	...
Ken Canal	21	36,74,729	6,53,295	7,42,163	...	...
TOTAL		8,97,92,821	19,59,827	8,70,26,432	85 94,276	14 64,062
Punjab.						
Upper Jhelum Canal	22	2,90,70,397	13,424	13,424	...	...
Western Jumna Canal, including Sirsa Branch	23	1,64,74,785	—149	1,64,74,785	27,34,556	...
Bári Doáb Canal	24	1,91,12,239	1,27,168	1,91,12,239	33,35,459	2,61,668
Sirhind Canal	25	2,36,37,802	62,646	2,36,37,802	26,85,001	...
Lower Chenab Canal	20	2,74,18,127	1,25,085	2,74,18,127	73,38,371	13,63,773
Upper Sutlej Inundation Canal	27	16,22,022	—1,808	16,22,022	3,53,531	2,08,087
Sidhnai Canal	28	12,62,830	1,633	12,62,830	3,97,183	91,184
Lower Jhelum Canal	29	1,83,95,782	9,17,786	1,39,37,002	4,73,231	12,724
Indus Inundation Canal	30	14,36,292	5,95,626	14,36,292	1,07,344	2,71,538
Upper Chenab Canal	31	2,89,29,792	30,362	30,362	...	...
TOTAL		10,73,60,068	18.71,773	10,49,44.885	1,.4,24.676	22,09,574
North-West Frontier Province.						
Swat River Canal	32	40.22.989	1,397	40,22,989	4,82,779	51,248
Madras.						
Godávári Delta System	33	1,17,60,580	1,80,091	1,17,60,580	1,11,389	34,46,675
Kistna Delta System	34	1,43,33,481	4,35 438	1,43,33,481	70,184	30,76,324
Pennér Anicut System	35	54,61,276	70,505	54,61,276	1,890	89,684
Cauvery Delta System	36	31,17.029	1,11,401	31,17,029	1,432	9,68,625
Sriváikuntam Anicut System	37	14,94,267	52,645	14,94,267	2,089	1,10,713
Kurnool Cuddapah Canal	38	2,17,67,453	8,773	2,17,67,453	1,68,695	9,328
Barur Tank Project	39	4,11,747	3,513	4,11,747	109	12,612
Periyar Project	40	90,09,369	1,30,357	90,09,369	2,547	4,97,555
Rushikulya Project	41	45,99,565	59,082	45,99,565	751	1,02,702
Mopad Project	42	11,36,000	1,747	1,747	...	...
TOTAL		7,3 ,90,767	10,5 ,552	7,19.56,514	3,50,086	83,20,218
Bombay.						
Desert Canal	43	25,90,762	20,145	25,90,762	1,52,059	1,75,198
Bégari Canal	44	16,57,544	...	16,57,544	67,498	3,35,714
Eastern Nara Works	45	63,83,621	73,724	63,83.621	36,094	5,41,929
Hathmati Canal	46	4,90,925	...	4,90,925	2, 38	...
Pravara River Works—Lakh Canal	47	3,52,446	...	3,52,446	1,559	117
Kádvá River Works	48	9 31,840	—734	7,67,178	22,455	594
Krishna Canal	49	8,20,237	301	8,20,237	48,587	...
Lower Panjhra River Works	50	4,45,382	...	4,45,382	13,465	3,248
Ekruk Tank	51	12,28,117	...	12,28,117	25,929	..
Mutha Canals	52	69,30,032	34,951	69,30,032	2,70,328	42
Unharwáh Cana	53	6,42,095	4,792	6,42,095	138	1,12,316
Jamrao Canal	54	80,37,909	—1,98,589	80,37,309	1,46,572	5,27,624
Dad Canal	55	26,27,406	44,567	22,01,848	848	51,575
Nasrat Canal	50	18,05,889	1,21,207	16,38,364	75	55,890
Naulakhi Canal	57	12,17,940	...	5,112	...	...
Mahiwah Canal	58	13,14,296	2,30,556	13,14,296	648	62,858
Gokak Canal—First Section	59	4,00,940	...	4,00,939	...	...
Mhaswad Tank	60	20,01,101	1,530	20,01,101	16,060	...
Nira Canal	61	53,71,010	3,561	53,71,010	1,23,191	...
Chankapur Tank	62	13,11,518	1,50,041	3,50,110	...	...
Malaodevi Tank	63	9,14,975	—14,169	3,05,249	...	...
Shetphal Tank (Nira Canal)	64	7,04,442	12,958	6,75,107	9,137	...
TOTAL		4,81,80,427	4,84,841	4,46,08,784	9,37,281	18,67,135
GRAND TOTAL		46,63,41.038	76,31,765	38,70.76 454	2,99,14,971	1,39,31,453
Grand Total converted into £ at R15=£1 £		31,089,403	508,784	25,805,097	1,994,331	928,764

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the of those WORKS, and the FINANCIAL RESULTS, during the Year 1904-1905.

DURING 1903-1904.		WORKING EXPENSES, 1904-1905 (for details, *see* pages 150 and 151).	EXCLUDING INTEREST.				Simple Interesat at 4 per cent. on Capital Outlay, to the 31st March 1900, plus 3½ per cent. on Outlay afte. that date.	INCLUDING INTEREST.				No. of Items.
					Rate per cent.					Rate per cent.		
Less collection charges in the Civil Department.	TOTAL REVENUE.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Of Excess Revenue.	Of Excess Expenditure.	
£	£	£	£	£	£	£	£	£	£			
...	...	...	...	...	...	...	5,130	...	5,130	...	2·92	1
...	2	...	2	...	·01	...	3,252	...	3,250	...	3·23	2
...	9	...	9	...	·13	...	2,294	...	2,285	...	3·34	3
...	...	...	...		...	...	20,134	...	20,134	...	·56	4
...	11	...	11	...	·01	..	30,810	...	30,799	...	2·72	
...	89,911	75,301	14,610	...	·29	...	1,94,588	...	1,79,978	...	3·53	5
...	...	...	...	...	...	...	1,27,357	...	1,27,357	...	3·33	6
...	...	...	...	..	...	...	6,203	...	6,203	...	2·48	7
...	89,911	75,301	14,610	...	·16	...	3,28,148		3,13,538	...	3·42	
...	3,88,900	3,18,396	70,504	...	·27	...	10,39,015	...	9,68,511	...	3·73	8
...	2,06,215	1,31,362	74,853	...	·90	...	3,31,806	...	2,56,953	...	3·09	9
...	45,242	47,652	...	2,410	...	·09	1,02,066	...	1,04,476	...	4·09	10
...	14,05,810	4,90,595	9,15,215	...	3·55	...	10,32,297	...	1,17,082	...	·45	11
...	...	...	...	...	...	...	11,595	...	11,595	...	3·38	12
...	...	...	...	...	...	..	39,126	...	39,126	...	3·19	13
...	29,49,167	9,88,005	10,58,162	...	1·64	...	25,55,905	...	14,97,743	...	2·33	
...	41,48,457	10,53,158	30,95,299	...	10·74	...	11,47,842	19,47,457	...	6·75	...	14
...	28,02,597	10,28,308	17,74,289	...	5·19	...	13,61,238	4,13,051	...	1·21	...	15
...	8,91,284	2,77,508	6,13,776	...	6·39	...	3,79,453	2,34,323	...	2·44	...	16
...	15,56,261	4,47,027	11,09,234	...	24·83	...	1,73,187	9,36,047	...	20·73	...	17
...	2,82,584	1,27,412	1,55,172	...	4·75	...	1,29,254	25,918	...	·79	...	18
...	2,04,163	1,34,290	69,873	...	5·27	...	43,991	25,882	...	1·95	...	19
...	1,72,992	1,24,821	48,171	...	1·04	...	1,80,285	...	1,32,114	...	2·85	20
...	...	...	...	...	...	...	15,582	...	15,582	...	2·10	21
...	1,00,58,338	31,92,524	68,65,814	...	7·88	...	34,30,832	34,34,982	...	5·95	...	
...	...	...		...	...	...	25?	...	252	...	1·88	22
...	27,34,556	9,33,606	18,00,950	...	10·93	...	6,58,515	11,42,435	...	6·93	...	23
...	35,97,127	11,29,036	24,68,091	...	12·91	...	7,58,362	17,09,729	...	8·94	...	24
...	20,85,001	9,19,230	17,65,771	...	7·47	...	9,13,153	8,22,618	...	3·48	...	25
...	87,02,144	16,96,071	70,06,73	...	25·55	...	10,87,254	59,18,819	...	21·58	...	26
...	5,62,218	3,05,740	1,96,478	...	12·11	...	64,532	1,31,946	...	8·13	...	27
...	4,88,367	1,42,372	3,45,995	...	27·40	...	50,331	2,95,664	...	23·41	...	28
...	4,85,955	4,74,607	11,288	...	·08	...	5,13,974	...	5,02,686	...	3·61	29
...	3,78,882	2,22,829	1,56,053	...	10·86	...	44,412	1,11,641	...	7·77	...	30
...	...	...	...	...	...	...	569	..	569	...	1·87	31
...	1,90,34,250	58,83,551	1,37,50,699	...	13·12	...	41,21,354	96,29,345	...	9·18	...	
...	5,34,027	1,17,878	4,16,149	...	10·34	...	1,60,793	2,55,356	...	6·34	...	32
1,72,277	33,85,787	6,96,655	26,89,132	...	22·87	...	4,65,707	22,23,425	...	18,90	...	33
1,53,093	29,93,415	7,34,128	22,59,287	...	15·76	...	5,61,069	16,98,218	...	11,85	...	34
4,166	87,408	76,498	10,910	...	·20	...	2,15,713	...	2,04,803	...	3·75	35
48,431	9,21,626	65,442	8,56,184	...	27·47	...	1,20,178	7,36 006	...	23·61	...	36
5,836	1,12,966	10,659	1,02,307	...	6·85	...	58,505	43,802	...	2·93	...	37
466	1,77,557	69,589	1,07,968	...	·50	...	8,70,425	...	7,62,457	...	3·50	38
613	12,108	7,190	4,918	...	1·19	...	16,381	...	11,463	...	2·78	39
23,742	4,76,360	91,707	3,84,653	...	4·27	...	3,56,678	27,975	...	·31	...	40
5,113	98,340	59,376	38,964	...	·85	...	1,82,254	...	1,43,290	...	2·12	41
...	...	...	...	...	...	...	33	...	33	...	1·89	42
4,13,737	82,65,567	18,11,244	64,54,323	...	8·97	...	28,46,943	36,07,380	...	5·01	...	
10,426	3,16,831	1,22,881	1,93,950	...	7·49	...	1,00,366	93,584	...	3·61	...	43
20,227	3,82,985	85,912	2,97,073	...	17·92	...	66,302	2,30,771	...	13·92	...	44
33,447	5,44,576	1,26,737	4,17,839	...	65·45	...	2,53,186	1,64,653	...	2·58	...	45
101	2 537	6,855	...	4,318	...	·88	19,637	...	23,955	...	4·88	46
80	1,626	4,800	...	3,174	...	·90	14,098	...	17,272	...	4·90	47
1,096	21,953	11,000	10,953	...	1·42	...	30,587	...	19,634	...	2·56	48
1,877	46,710	10,796	35,914	...	4·37	...	32,800	3,114	...	·38	...	49
1,494	15,219	10,436	4,783	...	1·07	...	17,815	...	13,032	...	2·93	50
542	25,387	11,870	13,517	...	1·10	...	49,125	...	35,608	...	2·89	51
6,501	2,63 860	95,461	1,68,408	...	2·43	...	2,75,286	...	1,06,878	...	1·54	52
6,592	1,05,862	42,039	63,823	...	·94	...	25,514	38,309	...	5·96	...	53
19,434	6,54,762	3,15,472	3,39,290	...	4·22	...	3,21,371	17,919	...	·22	...	54
2,939	49,484	79,154	...	29,670	...	...	84,144	...	1,13,814	...	5·17	55
3,274	52,691	37,579	15,112	...	·92	...	59,227	...	44,115	...	2·69	56
...	...	...	...	...	...	...	192	...	192	...	3·76	57
3,725	59,781	18,079	41,702	...	3·15	...	44,963	...	3,261	...	·25	58
...	...	...	...	...	...	...	16,038	...	16,038	...	4·00	59
727	15,333	12,003	3,330	...	·16	...	79,979	...	76,649	...	3·83	60
6,036	1,17,155	66,394	50,761	...	·94	...	2,14,735	...	1,63,974	...	3·05	61
...	...	...	...	...	...	...	10,545	...	10,545	...	3·02	62
...	...	...	...	...	...	...	12,050	...	12,050	...	3·95	63
455	8,682	3,241	5,441	...	·81	...	25,618	...	20,177	...	2·99	64
1,18,973	26,85,443	10,60,709	16,24,734	...	3·64	...	17,53,578	...	1,28,844	...	·29	
5,32,710	4,33,13,714	131,29,212	3,01,84,50	...	7·80	...	1,52,28,363	1,49,56,139	...	3·86	...	
35,514	2,887,581	875,281	2,012,300	...	7·80	...	1,015,224	997,076	...	3·80	...	

No.64.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

Irrigation and Navigation. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Rajputana.												
Tanks in Todghur Sub-Collectorate	3,193	...	...	...	...	...	...	...	66	9	69	3,337
„ Ajmere „	4,512	...	...	...	...	55	...	...	21	91	1,065	5,744
„ Beawar „	5,416	...	...	...	...	...	...	...	94	...	519	6,029
TOTAL	13,121	...	...	...	...	55	...		181	100	1,653	15,110
Baluchistan.												
Shebo Canal	11,384	...	...	...	...	219	1,636	...	72	67	...	13,378
Khusdil Khan Reservoir	54,649	...	...	...	...	78	...	...	78	110	...	54,915
TOTAL	66,033	...	...	...	...	297	1,636	..	150	177	...	68,293
Punjab.												
Shahpur Canal	68,915	...	...	...	65	...	...	...	...	...	320	69,300
Ghaggar Canal	11,127	...	...	...	...	...	...	...	73	...	...	11,200
TOTAL	80,042	...	...	...	65	...	...	...	73	...	320	80,500
North-West Frontier.												
Cabul River Canal	1,06,377	...	...	...	99	...	18,954	...	...	20	13	1,25,463
Bombay. Sind.												
Sukkur Canal	504	...	...	...	52	462	...	...	228	5	1,005	2,256
Ghar Canal	5,508	...	...	...	121	1,170	...	...	285	165	6,712	13,961
Alibhar Kacheri Canal	463	...	...	...	...	211	...	...	...	...	135	809
Marak Great Canal	2,992	...	...	...	...	933	...	...	5	180	103	4,213
Surfrazwah Canal	1,678	...	...	...	...	828	...	...	...	5	35	2,546
Fuleli Canal	30,133	...	60	...	167	7,817	...	7,292	28	629	5,328	51,454
Hasanaliwah	157	...	...	...	...	229	...	...	...	...	334	720
TOTAL SIND	41,435	...	60	...	340	11,650	...	7,292	546	984	13,652	75,959

Deccan and Gujarat.														
Khari Cut	1,510	...	...	...	58	387	...	...	...	...	1,193	3,148
Hartala Tank	...	...	...	...	...	296	...	...	...	...	264	560
Mhasva Tank	744	...	...	...	8	82	...	...	...	...	128	962
Jamda Canals	4,910	...	...	...	82	294	...	...	57	...	67	5,410
Parsul Tank	3,101	...	...	...	...	106	...	...	...	...	...	3,207
Pravara River Works—Ojhar Canal	9,351	...	...	...	17	421	...	...	2	60	191	10,042
Bhatodi Tank	2,477	...	...	...	121	16	...	..	7	...	223	2,844
Matoba Tank	9,722	...	...	...	...	9	...	...	...	...	...	9,731
Kasurdi Tank	214	...	...	...	...	3	...	...	...	...	301	518
Shirsuphal Tank	1,899	...	...	...	...	36	...	...	...	...	56	1,991
Bhadalvadi Tank	3,725	...	...	...	...	5	...	...	...	...	...	3,730
Koregaon Tank	797	...	...	...	...	169	...	...	...	...	...	966
Ashti Tank	4,445	...	5	...	70	219	...	...	18	...	219	4,976
Revari Canal	4,778	...	...	...	...	85	...	...	23	...	...	4,886
Upper Man River Works	4,055	...	...	...	...	295	...	...	38	...	...	4,388
Yerla River Irrigation Works	13,046	...	...	...	...	691	...	...	3	...	2	13,742
Chikhli Canal	1,619	...	...	...	...	181	...	...	...	...	...	1,800
Maini Tank	7,771	...	...	...	...	56	...	...	4	...	...	7,831
Muchkundi Tank	132	...	20	...	14	270	...	...	...	...	...	436
Dambal Tank	1,570	...	...	...	...	444	...	...	...	...	...	2,014
Medleri Tank	623	...	...	...	...	...	...	...	...	...	...	623
Madag Tank	1,609	...	...	...	18	106	...	...	...	...	...	1,733
Asundi Tank	368	...	...	...	...	88	...	...	...	...	...	456
Mavinkop	...	...	...	...	...	...	...	...	...	...	1	1
Wangroli Tank	...	...	448	...	21	...	...	...	...	...	277	746
Tranza Nagrama Tank	...	...	...	...	...	6	...	...	...	...	101	107
TOTAL DECCAN AND GUJARAT	78,466	...	473	...	409	4,265	...	...	152	60	3,023	86,848
TOTAL	1,19,901	...	533	...	749	15,915	...	7,292	698	1,044	16,675	1,62,807
Carried forward	3,85,474	...	533	...	913	16,267	20,590	7,292	1,102	1,341	18,661	4,52,173

No. 64.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds, during the Year 1904-1905—*continued*.

	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
Irrigation and Navigation—*continued*.												
Imperial—*continued*.												
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	3,85,474	...	533	...	913	16,267	20,590	7,292	1,102	1,341	18,661	4,52,173
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Muzaffargarh Canal	2,26,852	...	48	...	3,049	407	...	...	...	196	90	2,30,642
Lower Sutlej Inundation Canals	2,40,747	...	254	...	2,570	27	...	...	490	24	159	2,44,271
Chenab Inundation Canals	1,73,421	...	309	...	5,216	449	...	...	...	31	37	1,79,463
TOTAL	6,41,020	...	611	...	10,835	883	...	...	490	251	286	6,54,376
Bombay. Sind.												
Shikarpur Canals	3,727	...	...	...	...	1,122	...	...	454	3	2,307	7,613
Hyderabad Canals	11,386	...	...	...	...	3,185	...	...	...	61	1,300	15,932
Fuleli Canals	131	...	...	...	...	599	...	...	...	...	435	1,165
Karachi Canals	3,637	...	...	...	171	5,633	...	...	6	273	7,543	17,263
Western Nara Canal	7,340	...	...	...	307	2,553	...	...	26	372	10,886	21,484
TOTAL SIND	26,221	...	...	...	478	13,092	...		486	709	22,471	63,457
Deccan and Gujarat.												
Ahmedabad Collectorate	...	...	11	...	...	303	...	...	...	...	478	792
Irrigation Works, Kaira Collectorate	...	...	...	...	...	664	...	...	...	...	...	664
" " Nasik Collectorate	504	...	...	...	...	...	...	...	...	...	3	507
" " Surat Collectorate	...	...	...	...	...	1,328	...	...	...	...	...	1,328
" " Khandesh Collectorate	2,095	...	...	...	...	...	...	...	...	...	10	2,105
" " Poona District	415	...	...	...	...	...	...	...	...	...	...	415
" " Dharwar District	622	...	...	...	...	1,043	...	...	...	...	7	1,672
" " Nasik District	88	...	...	...	...	...	...	...	...	...	...	88
" " Belgaum District	...	...	...	...	52		...	...	...	...	...	52
" " Bijapur District	...	...	...	...	...	478	...	...	...	...	26	504
TOTAL DECCAN AND GUJARAT	3,724	...	11	...	52	3,816	...	...	...	...	524	8,127
TOTAL	29,945	...	11	...	530	16,908	...	...	496	709	22,995	71,584
TOTAL WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:	6,70,965	...	622	...	11,365	17,791	...	...	976	960	23,281	7,25,960
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.												
Rangoi Canal	2,932	...	...	...	...	...	...	...	...	...	...	2,932
Bari Doab Canal	...	...	...	...	...	...	...	...	...	...	358	358
TOTAL	2,932	...	...	...	...	...	...	...	...	...	358	3,290
North-West Frontier Province.												
Peshawar Canal	...	...	...	...	...	...	...	...	...	...	...	...
Kohat "	...	...	...	...	...	...	...	...	...	...	(a)127	(a) 127
TOTAL	...	...	...	...	...	...	...	...	...	...	(a)127	(a)127
TOTAL WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	2,932	...	...	...	...	...	...	...	...	...	485	3,417
Total Imperial	10,59,371	...	1,15	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550

Provincial.													
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:													
Bengal.													
Calcutta and Eastern Canals	...	...	1,236	...	70	481	...	5,12,571	609	...	13,169	5,28,136
Orissa Coast Canal	...	...	...	...	...	223	...	28,682	726	...	2,608	32,239
Saran Project	...	...	...	...	...	483	...	...	...	...	202	685
TOTAL	...	...	1,236	...	70	1,187	...	5,41,253	1,335	...	15,979	5,61,060
United Provinces of Agra and Oudh.													
Dún Canals	57,710	3,524	6,813	...	1,689	...	23,044	...	...	7	234	93,051
Rohilkhand Canals	1,15,865	5,148	191	...	3,018	...	2,165	...	...	112	18	1,26,517
Bijnor Canals	27,558	1,395	9	...	1,306	...	131	...	...	35	11	30,445
Bundelkhand Irrigation Works { Jhansi Lakes	1,827	...	6	...	228	...	...	...	...	...	343	2,404
Bundelkhand Irrigation Works { Hamirpur Lakes	2,390	...	...	...	83	...	...	...	...	...	206	2,679
TOTAL	2,05,380	(a) 10,067	7,019	...	6,324	...	25,340	...	...	154	812	2,55,096
Madras.													
Dondahad Project	...	....		...	...	115	...	...	...	...	...	115
Kalingaroyen Channel	...	...	...	...	31	292	...	...	...	...	459	782
Ganjam Minor River System	...	—22	...	...	98	307	...	...	...	...	...	383
Vallur Anicut System	...	...	...	...	...	48	...	...	...	...	4	52
Chembrambaukam Tank	...	...	...	...	...	48	...	...	...	...	...	48
Madras Water-supply and Irrigation Extension Project	...	...	...	23,152	...	52	...	...	4	...	...	23,208
Arkenkotta Channel	...	...	...	...	...	...	...	...	...	...	177	177
Buckingham Canal	...	...	...	...	...	1,583	...	69,184	260	13	19	71,059
Vedaranniyam Canal	...	...	...	...	20	...	...	950	...	11	3	984
Palar Anicut System	...	...	...	...	...	2,065	...	...	...	2	...	2,067
Poiney do	...	...	...	...	...	167	...	...	5	...	...	172
Pelandorai do.	...	...	...	...	53	89	...	...	...	...	...	142
Cheyeru do.	...	...	...	...	...	260	...	...	...	...	1	261
Shatiatope do.	...	...	...	...	327	360	...	...	...	...	...	687
Mehamattur do.	...	...	...	...	11	99	...	...	...	...	...	110
Tirukkoyilúr do.	...	...	...	...	758	181	...	...	30	...	12	981
Lower Coleroon do.	...	...	...	...	639	1,111	...	...	6	...	79	1,835
Maradur do.	...	...	...	...	...	286	...	...	...	...	2	288
Thadapalli Channel	...	...	...	...	...	78	...	...	1	...	567	646
Vriddhachalam Anicut System	...	...	...	...	78	...	...	...	...	...	...	78
Nandyar Channel Extension	...	...	...	...	19	91	...	...	...	...	...	110
Munyeru Project	...	...	...	...	74	31	...	...	89	...	...	194
Sagileru	...	...	...	...	...	1	...	...	1	...	2	4
TOTAL	...	—22	...	23,152	2,108	7,264	...	70,134	396	26	1,325	1,04,383
Carried forward — Provincial	2,05,380	10,045	8,255	23,152	8,502	8,451	25,340	6,11,387	1,731	180	18,116	9,20,539
Carried forward — Imperial	10,59,371	...	4,155	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550

(a) Recoveries by the Civil Department.

No. 64.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial and Incorporated Local Funds during the Year 1904-1905—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates.	Sales of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rents of buildings.	Fines.	Miscellaneous.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Imperial	10,59,371	...	1,155	...	12,278	34,058	20,590	7,292	2,078	2,301	42,427	11,81,550
Brought forward { Provincial	2,05,380	10,045	8,255	23,152	8,502	8,451	25,340	6,11,387	1,731	180	18,116	9,20,539
Provincial—*continued.*												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*												
Bombay.												
Gokak Canal, 1st Section and Storage Works	17,552	...	304	...	367	295	14,313	...	25	...	676	33,532
Total Works for which Capital and Revenue Accounts are kept	2,22 932	10,045	8,559	23,152	8,869	8.746	39,653	6,11,387	1,756	180	18,792	9,54,071
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Burma.												
Mandalay District	...	...	...	...	...	...	...	...	37	...	4	41
Kyaukse "	...	...	219	...	...	220	...	...	1,166	...	72	1,677
Meiktila "	...	...	51	...	...	...	...	...	402	...	...	453
Minbu "	...	...	...	...	...	...	...	...	578	...	...	578
Yamethin "	...	...	730	...	...	...	...	...	478	...	11	1,219
Pegu "	...	...	...	...	...	...	...	1,22,724	564	...	2,345	1,25,633
Thatôn "	...	...	...	...	...	...	...	...	93	...	300	393
TOTAL	...	...	1,000	...	...	220	...	1,22,724	3 318	...	2,732	1,29,994
Bengal.												
Nadia Rivers	...	...	...	...	...	1	...	88,279	88	...	44	88,412
Gaighatta and Baxi Khals	...	...	...	...	...	...	...	6,700	...	...	...	6,700
TOTAL	...	...	...	...	...	1	...	94,979	88	...	44	95,112
Punjab.												
Shahpur Canal	47,777	...	611	...	149	...	...	...	...	...	...	48,537
Ravi Inundation Canals	9,812	...	...	...	...	...	...	...	...	...	...	9,812
TOTAL	57,589	...	611	...	149	...	...	...	...	...	...	58,349
Total Works for which only Revenue accounts are kept	57,589	...	1,611	...	149	221	...	2,17,703	3,406	...	2,776	2,83,455
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal { Eden Canal	24,122	...	60	...	5	16	...	...	60	...	375	24,638
Bengal { Madhuban Canal	...	...	...	...	...	...	...	...	76	...	200	276
TOTAL	24,122	...	60	...	5	16	...	...	136	...	575	24,914
Burma { Minor Irrigation Works—Mandalay District	...	...	...	...	...	...	...	...	...	...	400	400
Burma { Panhlaing Creek, Henzada District	...	...	...	...	...	...	...	...	...	...	75	75
TOTAL	...	...	...	...	...	...	...	...	...	...	475	475
Punjab	...	...	...	...	...	...	...	...	...	...	(*a*)592	592
Madras	(*a*)2,739	(*a*)278	7,500	24	1,106	5,132	...	768	(*b*)181	(*a*)8,315	(*c*)1,637	(*d*)27,780
Central Provinces	1,033	69	...	...	...	2	...	...	...	...	592	1,696
Total Works for which neither Capital nor Revenue Accounts are kept	27,894	447	7,570	24	1,111	5,150	...	768	317	8,315	3,871	55.457
Total Provincial	3,08,415	10,492	17.730	23,176	10,129	14,117	39,653	8,29,858	5.479	8,495	25.439	12,92,983

Incorporated Local.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	...	...	...	...	...	...	(a)19,947	(a)19,947
Punjab	...	...	...	...	...	...	...	...	...	...	(a)33,147	(a)33,147
North-West Frontier	...	...	...	...	...	...	...	...	...	...	(a)12,227	(a)12,227
Total Incorporated Local	...	...	...	...	...	...	...	...	..	...	(a)65,321	(a)65,321
Total Irrigation and Navigation	13,67,786	10,492	18,885	23,176	22,407	48,175	60,243	8,37,150	7,557	10,796	1,33,187	25,39,854
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Punjab.—Muzaffargarh embankment	...	...	...	...	...	...	...	...	828	...	...	828
Bombay.—Sind	2,749	...	...	...	27	859	...	3	52	150	2,655	6,495
Deccan and Gujarat	249	...	15	...	6	251	...	...	10	...	1,664	2,195
TOTAL	2,998	...	15	...	33	1,110	...	3	62	150	4,319	8,690
Total Imperial	2,998	...	15	...	33	1,110	...	3	890	150	4,319	9,518
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Burma.—Irrawaddy Embankments	...	...	...	...	855	...	...	...	203	...	579	1,637
Thongwa Island Embankments	...	...	...	...	...	...	...	...	...	...	16	16
TOTAL	...	...	...	...	855	...	...	...	203	...	595	1,653
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.												
Burma.—Maubin Embankment, Thongwa District	...	...	...	...	...	...	...	...	5	...	1,906	1,911
Sittang Embankment, Pegu District	...	...	...	...	...	...	...	...	41	...	9	50
TOTAL	..	...	...	...	...	...	...	...	46	...	1,915	1,961
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:												
Bengal	...	...	...	...	20	6,749	...	...	496	...	(e)1,51,170	(e) 1,62,901
Madras	...	...	...	...	17,177	17,973	...	...	6	27	747	35,930
Burma—*Yandoon Embankment*	...	...	...	...	..	...	...	...	...	...	2	2
TOTAL	...	...	...	...	17,197	24,722	...	...	4,968	27	1,51,919	1,98,833
Total Provincial	...	...	...	...	18,052	24,722	...	...	5,217	27	1,54,429	2,02,447
Total Agricultural	2,998	...	15	...	18,085	25,832	...	3	6,107	177	1,58,748	2,11,965
GRAND TOTAL	13,70,784	10,492	18,900	23,176	40,492	74,007	60,243	8,37,153	13,664	10,973	2,91,935	27,51,819
												£183,455

(a) Recoveries by the Civil Department.
(b) Includes R160 recoveries by the Civil Department.
(c) „ R1,400 „ „ „
(d) „ R13,052 „ „ „
(e) „ R1,42,833 „ „ „

No. 64A.—Summary of Receipts from Minor Works and Navigation during the Year 1904-1905.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which neither Capital nor Revenue Accounts are kept.	Agricultural.	Total.	Works for which neither Capital nor Revenue Accounts are kept.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General	83,403	...	...	...	83,403	...	...	...	...	...	...	83,403
Central Provinces	...	...	...	...	...	...	...	1,696	...	1,696	...	1,696
Burma	...	...	...	...	...	...	1,29,994	475	3,616	1,34,085	...	1,34,085
Bengal	...	...	...	...	...	5,61,060	95,112	24,914	1,62,901	8,43,987	19,947	8,63,934
U. P. of Agra and Oudh	...	...	...	...	...	2,55,096	...	...	...	2,55,096	...	2,55,096
Punjab	80,500	6,54,376	3,290	828	7,38,994	...	58,349	592	...	58,941	33,147	8,31,082
North-West Frontier	1,25,463	...	127	...	1,25,590	...	...	...	...	...	12,227	1,37,817
Madras	...	...	...	...	...	1,04,383	...	27,780	35,930	1,68,093	...	1,68,093
Bombay	1,62,807	71,584	...	8,690	2,43,081	33,532	...	...	...	33,532	...	2,76,613
Total	4,52,173	7,25,960	3,417	9,518	11,91,068	9,54,071	2,83,455	55,457	2,02,447	14,95,430	65,321	27,51,819
										Total India converted into £ at R15 = £1	£	183,455

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

	Imperial.							Provincial.								Local.					Grand Total.
	India General.																				
	Coorg.	Rajputana.	Baluchistan.	Punjab.	N.-W. F. Province.	Bombay.	Total.	Central Provinces.	Burma.	Bengal.	U. P. of Agra and Oudh.	Punjab.	Madras.	Bombay	Total.	Burma.	Bengal.	Punjab.	Madras.	Total.	
IRRIGATION AND NAVIGATION.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																					
Capital Outlay: (*See* page 164)																					
Works	...	19,709	19,957	193	96,409	3,39,147	4,75,415	...	...	2,66,706	2,04,137	...	4,95,068	2,269	9,68,180	...	..	...	...	...	14 43,595
Establishment	...	8,394	875	...	15,528	83,709	1,08,506	...	...	57,325	39,842	1,427	1,01,980	522	2,01,096	...	...	...	...	...	3,09,602
Tools and Plant	...	...	429	...	7,693	5,692	13,814	...	...	30,978	2,612	20	—4,925	...	28,685	...	...	...	...	...	42,499
Suspense	...	—671	...	...	...	168	—503	...	...	1,745	6,933	...	...	...	8,678	...	...	...	...	...	8,175
	...	27,432	21,261	193	1,19,630	4,28,716	5,97,232	...	...	3,56,754	2,53,524	1,447	5,92,123	2,791	12,06,639	...	...	...	...	...	18,03,871
Less—Receipts on Capital Account	...	...	...	...	...	1,432	1,432	...	...	39,782	1,308	...	595	...	41,685	...	...	...	...	...	43,117
NET TOTAL	...	27,432	21,261	193	1,19,630	4,27,284	5,95,800	...	...	3,16,972	2,52,216	1,447	5,91,528	2,791	11,64,954	...	...	...	...	...	17,60,754
Revenue Outlay: (*See* page 168.)																					
Works	...	1,323	...	1,388	2,329	40,492	45,532	...	...	9,634	19,086	...	41,266	376	70,362	...	...	...	...	...	1,15,894
Repairs	...	7,712	14,048	39,165	10,955	2,23,834	2,95,714	...	...	2,42,092	1,00,335	...	2,78,694	3,721	6,24,842	...	...	...	...	...	9,20,556
Establishment	...	5,106	6,485	46,549	22,709	1,09,730	1,90,579	...	...	77,164	(*a*)87,203	...	82,158	3,953	2,50,478	...	...	...	...	...	4,41,057
Tools and Plant	...	—1,843	...	917	—4,585	4,509	—1,002	...	...	38,125	—4	...	2,838	494	41,453	..	...	...	...	...	40,451
Refunds of Revenue	...	...	...	730	2 259	196	3,185	...	...	1,911	338	...	60	51	2,360	...	...	...	...	...	5,545
Suspense	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	12,298	20,533	88,749	33,667	3,78,761	5,34,008	...	...	3,68,926	2,06,958	...	4,05,016	8,595	9,89,495	...	...	...	...	...	15,23,503
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																					
Works	...	...	...	1,61,907	...	3,09,054	4,70,961	47,208	4,41,956	516	...	820	...	...	4,90,500	...	...	...	...	...	9,61,461
Repairs	...	...	...	5,22,017	...	6 97,681	12,19,698	...	2,89,347	89,248	...	20,203	...	...	3,98,798	...	...	...	...	...	16,18,496
Establishment	...	...	...	2,36,490	2,900	2,41,988	4,81,378	10,204	1,92,426	38,116	...	29,158	...	...	2,69,904	...	...	...	...	...	7,51,282
Tools and Plant	...	...	...	6,473	...	17,968	24 441	661	26,340	4,035	...	1,203	...	...	32,230	...	...	...	...	...	56,680
Refunds of Revenue	...	...	...	85	...	...	85	...	...	1,276	...	142	...	...	1,418	...	...	...	...	...	1,503
Suspense	...	...	...	18,998	...	...	18,998	...	—8,234	1,221	...	...	...	...	—7,013	...	...	...	...	...	11,985
TOTAL	...	...	...	9,45,970	2,900	12,66,691	22,15,561	58,073	9,41,835	1,34,412	...	51,526	...	...	11,85,846	...	...	...	...	...	34,01,407
Carried forward	...	39,730	41,794	10,34 912	1,56,197	20,72,736	33,45,369	58,073	9,41,835	8,20,310	4,59,174	52,973	9,96,544	11,386	33,40,295	...	...	...	...	...	66,85,664

(*a*) Includes R2,054 outlay by Civil Offices.

No. 65.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905—*continued.*

	IMPERIAL.							PROVINCIAL.								LOCAL.						GRAND TOTAL.
	INDIA GENERALS.																					
	Coorg.	Rajputana.	Baluchistan.	Punjab.	Frontier.	Bombay.	TOTAL.	Central Provinces.	Burma.	Bengal.	U.P of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Burma.	Bengal.	Punjab.	N.-W. Frontier	Madras.	TOTAL.	
IRRIGATION AND NAVIGATION—*contd.*	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward .	...	39,730	41,794	10,34,912	1,56,197	20,72,736	33,45,369	58,073	9,41,835	8,20,310	4,59,174	52,973	9,96,544	11,386	33,40,295	...	...	...	...	...	...	66,85,664
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																						
Works . .	...	443	4,586	22,203	(a) 24,528	...	51,760	(b) 11,642	1,09,677	9,352	...	9,712	2,71,174	...	4,11,557	...	...	...	*2,583	3,966	6,549	4,69,866
Repairs . .	...	...	4,700	2,590	(b)	...	7,290	383	28,213	76,332	...	..	17,42,067	...	18,46,995	(f)9,806	...	...	...	2,281	12,087	18,66,372
Establishment .	...	189	(g)13,111	6,370	10,567	...	30,237	—255	56,806	35,801	...	(c)5,000	6,79,750	...	7,77,102	524	*1,264	*25,707	*3,382	...	30,877	8,38,216
Tools and Plant .	...	...	...	—1,800	678	...	—1,122	—17	22,900	293	...	595	22,091	...	45,862	571	...	...	...	...	571	45,311
Refunds of Revenue	...	...	...	87	*72	...	159	...	...	186	...	..	535	...	721	...	...	...	...	...	...	880
Suspense . .	...	...	...	—500	...	...	—500	...	..	...	...	...	...	...	...	...	...	...	...	...	...	—500
TOTAL .	...	632	22,397	28,950	35,845	...	87,824	11,753	2,17,596	1,21,964	...	15,307	(e)27,15,617	...	30,82,237	10,901	1,264	25,707	5,965	6,247	50,084	32,20,145
TOTAL IRRIGATION AND NAVIGATION	...	40,362	64,191	10,63,862	1,92,042	20,72,736	34,33,193	69,826	11,59,431	9,42,274	4,59,174	68,280	37,12,161	11,386	64,22,532	10,901	1,264	25,707	5,965	6,247	50,084	99,05,809
AGRICULTURAL																						
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																						
Capital:																						
Works . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Repairs . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Establishment .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tools and Plant .	...	...	...	..	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenue Outlay: (*See* page 170.)																						
Works . .	...	...	...	...	...	...	...	...	3,442	...	...	...	...	...	3,442	...	...	...	...	...	...	3,442
Repairs . .	...	...	...	...	...	...	...	...	1,37,416	...	...	...	...	...	1,37,416	...	...	...	...	...	...	1,37,416
Establishment .	...	...	.	...	...	...	...	...	28,673	...	...	...	...	...	28,673	...	...	...	...	...	...	28,673
Tools and Plant .	...	...	.	...	...	...		...	2,374	...	...	...	...	...	2,374	..	...	...	...	...	...	2,374
TOTAL .	...	...	...	...	...	...	...	...	1,71,905	...	...	...	...	...	1,71,905	...	...	...	...	...	...	1,71,905
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																						
Works . .	...	...	...	...	...	...	...	7,118	16,172	...	...	...	...	...	23,290	...	...	...	...	...	...	23,290
Repairs . .	...	...	...	...	...	...	...	...	77,822	...	...	...	...	...	77,822	...	...	...	...	...	...	77,822
Establishment .	...	...	...	...	...	...	...	1,637	21,458	...	...	...	...	...	23,095	...	...	...	...	...	...	23,095
Tools and Plant .	...	...	...	...	...	...	..	107	1,386	...	...	...	...	...	1,493	..	...	...	...	...	...	1,493
TOTAL .	...	...	...	...	...	...	...	8,862	1,16,838	...	...	...	...	...	1,25,700	...	...	...	...	...	...	1,25,700

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	10,582	...	...	10,138	...	2,02,519	2,23,239	1,57,209	10,419	1,26,477	30,009	...	3,18,135	...	6,42,249	...	...	...	...	...	...	8,65,488
Repairs	1,173	...	...	17,972	...	5,19,130	5,38,275	4,918	16,757	4,33,698	33,677	...	5,72,878	...	10,61,928	...	...	...	...	...	...	16,00,203
Establishment	2,666	...	...	6,275	...	2,13,908	2,22,849	30,069	4,891	(d)1,74,299	25,378	...	1,84,633	...	4,19,270	...	...	...	...	...	...	6,42,119
Tools and Plant	174	...	...	409	...	94,385	94,968	1,970	319	21,744	4,430	...	11,801	...	40,264	...	...	...	...	...	...	1,35,232
Refunds of Revenue	...	...	...	...	...	5	5	...	...	53	...	...	1,575	...	1,628	...	...	...	...	...	...	1,633
Suspense	...	...	...	...	...	*—4,401*	*—4,401*	...	...	*—5,978*	...	...	...	...	*—5,978*	...	...	...	...	...	...	*—10,379*
TOTAL	14,595	...	...	34,794	...	10,25,546	10,74,935	1,94,166	32,386	7,50,293	93,494	...	10,89,022	...	21,59,361	...	...	...	...	...	...	32,34,296
TOTAL AGRICULTURAL	14,595	...	...	34,794	...	10,25,546	10,74,935	2,03,028	3,21,129	7,50,293	93,494	...	10,89,022	...	24,56,966	...	...	...	...	...	...	35,31,901
GRAND TOTAL	14,595	40,362	64,191	10,98,656	1,92,042	30,98,282	45,08,128	2,72,854	14,80,560	16,92,567	5,52,668	68,280	48,01,183	11,386	88,79,498	10,901	1,264	25,707	5,965	6,247	50,084	1,34,37,710
Deduct—Outlay in England	...	...	...	...	...	29,963	29,963	...	...	...	...	...	...	...	...	...	...	...	...	...	...	29,963
Outlay in India	14,595	40,362	64,191	10,98,656	1,92,042	30,68,319	44,78,165	2,72,854	14,80,560	16,92,567	5,52,668	68,280	48,01,183	11,386	88,79,498	10,901	1,264	25,707	5,965	6,247	50,084	1,34,07,747

Outlay in India converted into £ at R15=£1	£	893,850
OUTLAY IN ENGLAND	£	1,998
GRAND TOTAL	£	895,848

* Outlay by Civil Officers.
(*a*) Includes R19,397 Collection charges in the Civil Department.
(*b*) Do. R5,494 do. do. do
(*c*) Includes R134 Collection charges in the Civil Department.
(*d*) Includes R5,569 ditto ditto.
(*e*) Includes the following outlay by Civil Officers:—

	R
Works	3,078
Repairs	4,91,119
Establishment	1,20,012
Tools and Plant	940
Refunds of Revenue	535
TOTAL	R6 15,684

(*f*) Includes R7,526 outlay by Civil Officers.
(*g*) „ R12,745 „ „
(*h*) „ R122 „ „

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Central Provinces.	Burma.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1.	ENGLAND.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	£	£	£
Imperial	1,19,148	...	...	...	...	10,98,656	1,92,042	...	30,68,319	44,78,165	298,544	1,998	300,542
Provincial	...	2,72,854	14,80,560	16,92,567	5,52,668	68,280	...	48,01,183	11,386	88,79,498	591,967	...	591,967
Local	...	...	10,901	1,264	...	25,707	5,965	6,247	...	50,084	3,339	...	3,339
	1,19,148	2,72,854	14,91,461	16,93,831	5,52,668	11,92,643	1,98,007	48,07,430	30,79,705	1,34,07,747	893,850	1,998	895,848

No. 65A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1904-1905.

IRRIGATION AND NAVIGATION.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances	Deduct. Receipts on Capital Account.	Deduct. Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	Receipts on Capital Account.	NET TOTAL.
Imperial.														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:														
Rajputana.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Tanks in Ajmere Sub-Collectorate	9,566	4,072	...	...	...	...	13,638	14,10,270	2,86,155	17,173	...	17,13,598	990	17,12,608
„ in Beawar „ „	1,595	679	...	...	...	...	2,274	6,87,772	1,97,747	13,308	...	8,98,827	396	8,98,431
„ in Todghur „ „	8,548	3,643	..	...	...	671	11,520	3,65,659	77,203	3,243	2,331	4,48,436	...	4,48,436
TOTAL	19,709	8,394	...	...	...	671	27,432	24,63,701	5,61,105	33,724	2,331	30,60,861	1,386	30,59,475
Baluchistan.														
Khushdil Khan Reservoir	16,350	768	...	...	...	...	17,118	8,94,510	91,374	25,843	...	10,11,727	403	10,11,324
Anambar flood Channel	3,607	107	429	...	...	...	4,143	43,863	1,934	4,707	...	50,504	...	50,504
Shebo Canal	...	...	...	...	...	...	...	5,61,489	81,730	22,940	...	6,66,159	371	6,65,788
TOTAL	19,957	875	429	...	...	...	21,261	14,99,862	1,75,038	53,490	...	17,28,390	774	17,27,616
Burma.														
Outlay on Mon Canals classed as Productive	...	...	...	...	...	...	...	21,572	11,509	267	...	33,348	...	33,348
Punjab.														
Shahpur Canals	...	...	...	...	...	...	...	1,75,060	30,260	613	...	2,05,933	..	2,05,933
Ghaggar Canal	193	...	...	...	...	...	193	2,68,262	57,473	7,564	...	3,33,299	...	3,33,299
	193	...	...	...	...	...	193	4,43,322	87,733	8,177	...	5,39,232	...	5,39,232
Add—Outlay on Projects classed as Productive (*e*)	...	...	...	...	...	...	....	13,96,822	1,95,871	16,139	...	16,08,832	63,696	15,45,136
TOTAL	193	...	...	...	...	...	193	18,40,144	2,83,604	24,316	...	21,48,064	63,696	20,84,368
North-West Frontier Province.														
Kabul River Canal	96,409	15,528	7,693	...	...	...	1,19,630	5,68,253	36,890	12,737	...	6,17,880	...	(*e*)6,17,880
Bombay.														
Deccan and Gujarat.														
Pravara River Works—Ojhar Canal	1,525	4,929	...	...	...	...	6,454	2,31,592	80,113	4,528	...	3,16,233	144	3,16,089
Khári Cut	7,060	1,147	75	...	...	...	8,282	4,80,095	96,148	2,208	...	5,78,451	181	5,78,270
Jámda Canal	...	...	...	...	...	...	...	7,86,229	1,91,841	13,129	...	9,91,199	21	9,91,178
Bhattodi Tank	...	...	...	...	...	...	...	2,73,838	70,183	9,354	...	3,53,375	690	3,52,685
Mátoba Tank	...	...	...	...	...	...	...	1,49,237	35,982	2,937	...	1,88,156	8	1,88,148
Shirsuphal Tank	...	...	...	...	...	...	...	1,71,148	38,190	2,861	...	2,12,199	...	2,12,199
Bhadalvádi Tank	...	...	...	...	...	...	...	1,57,001	53,493	2,621	...	2,13,115	...	2,13,115
Koregaon Tank	...	...	...	...	...	...	...	30,044	7,661	218	...	37,923	...	37,923
Ashit Tank	...	...	...	...	...	...	...	6,09,236	1,45,084	8,122	...	7,62,442	5,392	7,57,050
Rovári Canal	...	...	...	...	...	...	...	47,057	9,693	21	...	56,771	...	56,771
Wangroli Tank	31,468	6,477	423	...	727	...	37,640	55,012	8,369	545	...	63,926	743	63,183
Tranza Nagrama Tank	15,205	3,100	202	...	2	...	18,505	56,345	6,385	416	...	63,146	2	63,144
Savli Tank	15,590	3,471	226	...	...	...	19,287	15,590	3,471	226	...	19,287	...	19,287

Pathri Tank	14,767	3,354	1,000	...	703	...	18,418	4,68,125	88,636	5,762	...	5,62,523	1,123	5,61,400
Upper Mán River Works	...	...	...	...	...	...	...	3,14,286	95,008	6,782	...	4,16,076	241	4,15,835
Yetla River Irrigation Works	...	...	...	...	...	...	...	5,87,846	1,23,847	8,065	...	7,19,758	2,365	7,17,393
Maini Tank	...	...	...	...	...	...	...	3,08,976	1,08,294	3,315	...	4,20,585	540	4,20,045
Muckkundi Tank	...	...	...	...	...	...	...	1,11,830	26,360	2,294	...	1,40,484	267	1,40,217
Madag Tank	...	...	...	...	...	...	...	1,26,596	31,841	2,825	...	1,61,262	14	1,61,248
Asundi Tank	...	...	...	...	...	...	...	48,805	10,881	1,055	...	60,741	...	60,741
Pársul Tank	...	...	...	...	...	...	...	1,62,423	42,832	2,823	...	2,08,078	71	2,08,007
Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	30,323	138	30,185
Dámbal Tank	...	...	...	...	...	...	...	49,262	10,769	878	...	60,909	62	60,847
Medleri Tank	...	...	...	...	...	...	...	61,881	15,324	1,155	...	78,360	6	78,354
Gadikeri Tank	...	...	...	...	...	...	...	12,891	3,112	140	...	16,143	...	16,143
Hartála Tank	...	...	...	...	...	...	...	33,437	11,936	2,579	...	47,952	4	47,948
Mhasva Tank	...	...	...	...	...	...	...	1,01,259	26,399	1,129	...	1,28,787	6	1,28,781
Kásurdi Tank	...	...	...	...	...	...	...	31,432	8,500	880	...	40,812	...	40,812
Chikhli Canal	...	...	...	...	...	...	...	39,983	13,610	210	...	53,803	...	53,803
Total Deccan and Guzarat	85,615	22,478	1,925	...	1,432	...	1,08,586	55,45,199	13,70,192	87,428	...	70,02,819	12,018	69,90,801
Sind.														
Alibhar Kacheri Canal	...	...	...	...	...	...	...	19,637	3,550	20	...	23,207	...	23,207
Fuleli Canal	70,579	20,232	1,059	...	...	...	91,870	1,4,74,408	3,14,694	7,433	...	17,96,535	504	17,96,031
Marak Great Canal	...	...	...	...	...	...	...	1,70,629	35,275	1,612	...	2,07,516	80	2,07,436
Surfrazwah Canal	...	...	...	...	...	...	...	1,03,429	15,100	30	...	1,18,559	...	1,18,559
Ghár Canal	37,376	8,295	400	...	...	...	46,071	3,83,606	85,479	2,252	...	4,71,337	...	4,71,337
Sukkur Canal	3,984	494	...	...	...	...	4,478	11,39,531	2,11,468	13,920	...	13,64,919	160	13,04,759
Hasanaliwah Canal	20,442	4,699	307	...	...	...	25,448	1,97,283	45,363	5,045	...	2,47,691	...	2,47,691
Suttah Canal	93,424	21,488	1,401	...	...	...	1,16,313	1,17,455	27,015	1,762	...	1,46,232	...	1,46,232
Total Sind	2,25,805	55,208	3,167	...	...	...	2,84,180	36,05,978	7,37,944	32,074	...	43,75,996	744	43,75,252
Add—Outlay on Projects classed as Productive (*b*)	3,11,420	77,686	5,092	...	1,432	...	3,92,766	91,51,177	21,08,136	1,19,502	...	1,13,78,815	12,762	1,13,66,053
Deduct—Outlay from contributions (*c*)	27,727	6,023	600	168	...	...	34,518	10,84,317	2,58,032	10,517	...	13,52,866	207	13,52,659
	...	...	...	...	...	...	...	48,860	13,240	...	...	62,100	...	62,100
TOTAL	3,39,147	83,709	5,692	168	1,432	...	4,27,284	1,01,86,634	23,52,928	1,30,019	...	1,26,69,581	12,969	1,26,56,612
Add—Outlay on works now classed as Protective (*d*)	...	...	...	...	...	...	...	19,48,944	7,51,130	1,58,030	...	28,58,104	3,770	28,54,334
Total Imperial	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	82,595	2,30,33,633
Carried forward	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	82,595	2,30,33,633

(*a*)

Upper Sutlej Inundation Canal (including the Lower Sohag and Para Canal)	7,89,907
Chenab Canal	14,410
Sidhnai	18,306
Indus Inundation Canal	7,22,513
	15,45,136

(*b*)

	During the year.	To end of the year.
Lower Panjhra River Works	...	36,447
Kadva River Works	—734	1,76,954
Mutha Canals	34,951	11,31,620
Pravara River Works—Lakh Canal	...	5,946
Krishna Canal	301	1,692
	34,518	13,52,659

(*c*)

Fuleli Canal	10,060
Sukkur Canal	19,133
Khari Cut	25,158
Gokak Canal, Second Section	7,749
	62,100

(*d*) For details, *vide* Account No. 50B, page 130.

(*e*) Includes Rs. 4,68,485 Provincial outlay incurred to end of 1901-02 while the canal was under the administration of the Punjab.

I.—Irrigation

No. 65A.—DETAILED ACCOUNT of Expenditure against the Capital Account of Minor Works and Navigation, from Imperial and Provincial Funds, during, and to end of, the Year 1904-1905—*continued.*

IRRIGATION AND NAVIGATION—*continued.*	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Deduct— *Receipts on Capital Account.*	Deduct— *Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	TOTAL.	*Less Receipts on Capital account.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT —*continued.*														
Brought forward . . . Provincial.	4,75,415	1,08,506	13,814	168	1,432	671	5,95,800	1,85,29,110	41,72,204	4,12,583	2,331	2,31,16,228	82,595	2,30,33,633
Burma.														
Outlay on Shwebo Canal, classed as Productive .	...	...	...	...	...	...	...	2,260	521	33	...	2,814	...	2,814
Ditto Mon Canal ditto .	...	...	...	...	...	...	...	2,188	406	26	...	2,620	...	2,620
TOTAL .	...	...	...	...	...	...	...	4,448	927	59	...	5,434	...	5,434
Bengal.														
Calcutta and Eastern Canals	2,36,259	50,664	30,953	1,745	*38,547*	...	2,81,074	66,82,957	8,34,683	4,41,646	7,298	79,66,584	*93,014*	78,73,570
Saran Project	289	1,486	...	...	...	...	1,775	4,92,337	1,68,578	25,952	...	6,86,867	*498*	6,86,369
Orissa Coast Canal	*—302*	...	...	...	...	...	*—302*	33,86,218	7,56,546	2,32,991	...	43,75,755	*3,293*	43,72,462
Damodar Project	...	...	...	...	*1,200*	...	*—1,200*	90,626	94,864	7,100	...	1,92,590	*60,649*	1,31,941
	2,36,246	52,150	30,953	1,745	*39,747*	...	2,81,347	1,06,52,138	18,54,671	7,07,689	7,298	1,32,21,796	*1,57,454*	1,30,64,342
Add—Outlay on Projects classed as Productive (*a*)	30,460	5,175	25	...	35	...	35,625	10,22,184	2,35,150	1,03,534	...	13,60,868	*147*	13,60,721
Ditto Ditto Protective (*b*)	...	...	...	...	...	...	...	26,259	...	...	...	26,259	...	26,259
Deduct—Outlay charged to Protective (*c*) .	...	...	...	...	...	...	...	*7,00,690*	*1,61,120*	*4,190*	...	*8,66,000*	...	*8,66,000*
TOTAL .	2,66,706	57,325	30,978	1,745	39,782	...	3,16,972	1,09,99,891	19,28,701	8,07,033	7,298	1,37,42,923	*1,57,601*	1,35,85,322
United Provinces of Agra and Oudh.														
Dun Canals	79,345	18,035	1,190	...	...	...	98,570	8,00,125	96,429	6,273	...	9,02,827	*1,050*	9,01,777
Rohilkhand Canals	1,04,746	17,439	1,136	6,933	1,308	...	1,28,946	16,89,901	4,80,491	38,744	39,702	22,48,838	*13,040*	22,35,798
Bijnor Canals	20,046	4,368	286	...	...	...	24,700	1,85,403	22,834	428	...	2,08,665	...	2,08,665
Bundelkhand Irrigation Works	...	...	...	...	...	...	...	73,193	1,686	...	...	74,879	*885*	73,994
	2,04,137	39,842	2,612	6,933	1,308	...	2,52,216	27,48,622	6,01,440	45,445	39,702	34,35,209	*14,975*	34,20,234
Add—Outlay on Projects classed as Productive (*d*)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	*3*	82,501
TOTAL .	2,04,137	39,842	2,612	6,933	1,308	...	2,52,216	27,90,887	6,41,312	45,812	39,702	35,17,713	*14,978*	35,02,735
Punjab.														
Jalalpur Canal	...	1,427	20	...	...	...	1,447	9,883	19,321	3,004	...	32,208	...	32,208

Madras.																		
Yerur Tank Project	15,456	3,555	...			...		19,011	35,459	8,156	...	...	43,615	...	43,615			
Atmakuru Tank Project	34,036	7,292	...	...	...	...		41,328	68,224	13,531	...	...	81,755	...	81,755			
Vamula ditto	11,135	2,066	...	...	...	...		13 201	50,961	11,225	...	...	62,186	...	62,186			
Jangameshwarapuram Tank	6,915	1,534	...	...	...	...		8,449	47,658	7,716	...	...	55,374	...	55,374			
Hajipuram Tank	62,374	11,798	...	...	...	...		74,172	73,364	14,325	...	...	87,689	...	87,689			
Chopad Project	22,220	4,827	17	...	...	...		27,064	4,36,257	90,858	17	...	5,27,132	...	5,27,132			
Ganjam Minor River System	10,964	1,556	...	...	...	...		12,520	1,95,085	41,266	139	...	2,36,490	...	2,36,490			
Vedaranniyam Canal	...	...	...	...	...	...		...	1,07,885	24,814	...	...	1,32,699	...	1,32,699			
Poiney Anicut System	...	...	...	...	...	...		...	1,87,071	42,996	38	...	2,30,105	...	2,30,105			
Chembrambakam Tank Project	...	...	...	...	...	...		...	5,00,172	1,26,417	8,204	...	6,34,793	*114*	6,34,679			
Pálár Anicut System	1,66,102	36,364	*—4,543*	...	...	...		1,97,923	17,65,477	4,51,596	29,875	...	22,46,948	...	22,46,948			
Chilka Lake Canal	...	...	...	...	...	...		...	24,450	5,624	166	...	30,240	...	30,240			
Buckingham Canal	*—330*	*—88*	...	...	595	...		*—1,013*	67,56,912	16,01,531	1,80,762	...	85,39,205	*9,592*	85,29,613			
Madras Water-supply and Irrigation Extension Project	8,531	1,928	...	...	...	...		10,459	13,13,449	2,15,376	6,648	...	15,35,473	*1,167*	15,34,306			
Ganjam-Gopalpur Canal	...	...	...	...	...	...		...	1,02,675	37,799	2,733	...	1,43,207	*107*	1,43,100			
Pelandorai Anicut System	...	...	...	...	...	...		...	4,44,149	99,699	5,938	...	5,49,786	*798*	5,48,988			
Tirukkoyilúr ditto	5,276	451	...	...	...	...		5,727	2,47,544	54,822	...	...	3,02,366	...	3,02,366			
Arkenkota Channel	15,909	3,659	...	...	...	...		19,568	1,10,516	25,416	...	...	1,35,932	...	1,35,932			
Shatiatope Anicut System	21,004	4,747	...	...	...	...		25,751	3,34,525	51,924	115	...	3,86,564	...	3,86,564			
Sagileru Project	...	...	*—399*	...	...	...		*—399*	3,48,882	79,087	12,331	...	4,40,300	*1*	4,40,299			
Dondapad Tank Project	4,895	1,119	...	...	...	...		6,014	1,02,423	18,349	...	...	1,20,772	*7*	1,20,765			
Cumbum Tank System	...	...	...	...	...	...		...	52,536	11,996	...	...	64,532	...	64,532			
Cheyeru Anicut System	...	...	...	...	...	...		...	3,26,617	74,402	...	...	4,01,019	...	4,01,019			
Lower Coleroon Anicut System	24,935	2,485	...	...	...	...		27,420	11,09,623	2,37,608	1,4059	...	13,61,290	...	13,61,290			
Vriddhachalam ditto	...	...	...	...	...	...		...	60,107	13,783	...	...	73,890	...	73,890			
Mehamattur ditto	...	...	...	...	...	...		...	57,522	13,229	...	...	70,751	...	70,751			
Valluru ditto	...	...	...	...	...	...		...	51,697	11,891	...	...	63,588	...	63,588			
Maradur ditto	2,546	81	...	...	...	...		2,627	38,043	8,246	...	...	46,289	...	46,289			
Thadipalli Channel	2,676	616	...	...	...	...		3,292	1,20,260	26,243	...	...	1,46,503	...	1,46,503			
Kalingaroyen Channel	26,288	6,046	...	...	...	...		32,334	1,23,746	28,462	...	...	1,52,208	...	1,52,208			
Nandyar Channel	...	...	...	...	...	...			46,025	10,585	...	...	56,610	...	56,610			
Munyeru Project	5,021	1,148	...	...	...	...		6,169	4,57,547	1,02,859	3,713	...	5,64,119	*656*	5,63,463			
Ponnalur Tank Project	38,779	8,846	..	...	...	...		47,625	1,05,503	20,636	...	...	1,26,139	...	1,26,139			
	4,84,732	1,00,030	*—4,925*	...	595	...		5,79,242	1,58,02,364	35,82,467	2,64,738	...	1,96 49.569	*12,442*	1,96,37 127			
Add—Outlay on Projects classed as Productive (*e*)	10,336	1,950	...	...	...	...		12,286	1,13,241	24,793	48	...	1 38,082	...	1,38,082			
Deduct—Outlay charged to protective (*f*)	...	...	...	...	...	...		...	*6,54,680*	*10,670*	*760*	...	*6,66,110*	...	*6,66,110*			
TOTAL	4,95,068	1,01,980	*—4,925*	...	595	...		5,91,528	1,52,60,925	35,96,540	2,64,026	...	1,91:21,541	*12,442*	1,91,~9,099			
Bombay.																		
Gokak Canal, 1st Section and Storage Works	2,269	522	...	...	...	...		2,791	7,73,543	1,10,411	15,325	...	8,99,279	*89*	8,98,590			
Total Provincial	9,68,180	2,01,096	28,685	8,678	41,685	...		11,64,954	2,98,39,·77	62,97,262	11,35,259	47,000	3,73,19,098	*1,85,710*	3,71,33,388			
Total Irrigation and Navigation	14,43,595	3,09,602	42,499	8,846	43,117	671		17,60,754	4,33,08,687	1,04,69,466	15,47,842	49,331	6,04,35,326	*2,68,305*	6,01,67,021			
AGRICULTURAL.																		
Provincial.																		
Burma																		
Irrawaddy Embankments, Western Series	...	...	...	...	...	...		...	25,62,846	4,78,879	21,391	...	30,63,116	*4,190*	30,58,926			
Do Eastern Series	...	...	...	...	...	...		...	46.892	10,785	703	...	58,380	...	58,380			
Thôngwa Island Embankment	...	...	...	...	...	...		...	1,83,984	37,961	649	...	2,22,594	...	2,22,594			
Total Agricultural	...	...	...	...	...	...		...	27,93,722	5,27,625	22,743	...	33,44,090	*4,190*	33,39,900			
GRAND TOTAL	14,43,595	3,09,602	42,499	8,846	43,117	671		17,60,754	5,11,62,409	1,09,97,091	15,70,585	49,331	6,37,79,416	*2,72,495*	6,35,06,921			
Grand Total converted into £ at ₹15=£1						£		117,384							£	4,233,795		

	During the year.	To end of the year.
(*a*) Orissa Project	28,232	4,42,692
Sone Project	3,365	1,04,131
Tidal Canal	...	7,56,152
Midnapur Canal	4,028	57,746
	35,625	13,60,721

(*b*) Dhaka Canal	6,536
Tribeni Do.	19,723
(*c*) Orissa Coast Canal, *vide* Account No. 50A., page 128.	26,259
(*d*) Fatehpur Branch, Lower Ganges Canal	52,057
Agra Canal	30,444
	82,501

	During the year.	To end of the year
(*e*) Kurnool-Cudapah Canal	8,773	1,28,511
Barur Tank Project	3,513	9,571
	12,286	1,38,082

(*f*) Buckingham Canal, *vide* Account No. 50A., page 128

No. 65 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1904-1905.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana.														
Tanks in Ajmere Sub-Collectorate	611	5,047	3,254	—1,206	...	...	7,706	23,922	4,83,913	2,60,585	1,600	106	...	7,70,126
„ in Beawar „ „	42	1,867	1,040	—446	...	..	2,503	11,822	4,79,204	2,73,747	6,361	354	...	7,71,488
„ in Todghur „ „	670	798	812	—191	...	..	2,089	17,897	1,99,177	1,13,425	2,299	...	...	3,32,798
TOTAL	1,323	7,712	5,106	—1,843	...	...	12,298	53,641	11,62,294	6,47,757	10,260	460	...	18,74,412
Baluchistan.														
Shebo Canal	...	4,471	3,065	...	...	...	7,536	...	86,752	58,642	794	331	...	1,46,519
Khushdil Khan Reservoir	...	9,577	3,420	...	...	...	12,997	...	1,06,298	44,169	466	317	...	1,51,250
TOTAL	...	14,048	6,485	...	...	...	20,533	...	1,93,050	1,02,811	1,260	648	...	2,97,769
Punjab.														
Shahpur Canals	119	21,275	20,690	237	23	...	42,344	84,892	4,51,918	2,99,418	4,488	1,233	...	8,41,949
Ghaggar Canal	1,269	17,890	25,859	680	707	...	46,405	4,222	67,849	1,35,168	931	807	...	2,08,977
TOTAL	1,388	39,165	46,549	917	730	...	88,749	89,114	5,19,767	4,34,586	5,419	2,040	...	10,50,926
North-West Frontier.														
Kabul River Canal	2,329	10,955	22,709	—4,585	2,259	...	33,667	64,483	1,35,854	2,06,454	2,165	2,259	...	4,11,215(c)
Bombay.														
Deccan and Gujarat.														
Khári Cut	240	7,398	2,074	348	...	...	10,060	9,175	75,208	33,079	905	45	...	1,18,412
Hartála Tank	...	98	159	...	...	...	257	22	4,502	4,611	...	2,957	...	12,092
Mhasva Tank	...	579	903	50	77	...	1,609	586	16,036	17,180	764	164	...	34,730
Jamda Canals	...	3,367	4,374	200	...	...	7,941	4,639	2,22,724	1,80,707	4,542	365	...	4,12,977
Parsul Tank	...	477	698	50	...	...	1,225	...	4,735	9,196	590	45	...	14,566
Pravara River Works—Ojhar Canal	...	3,287	3,830	47	18	...	7,182	2,503	1,12,548	1,32,958	1,905	371	...	2,50,285
Bhatodi Tank	...	1,608	1,508	49	...	...	3,165	194	77,002	67,740	688	216	...	1,45,840
Matoba Tank	...	1,499	1,347	50	..	...	2,896	...	31,865	23,592	1,188	124	...	56,769
Kasurdi Tank	...	425	314	50	...	...	789	31	14,807	8,096	1,297	...	...	24,231
Shirsuphal Tank	...	1,454	1,217	50	...	...	2,721	606	30,719	25,964	1,213	10	...	58,512
Bhadalvadi Tank	...	1,221	1,181	50	4	...	2,456	643	23,680	19,774	1,113	22	...	45,232
Koregaon Tank	...	465	427	20	...	...	912	...	7,216	6,435	239	...	...	13,890
Ashti Tank	...	3,310	1,372	67	...	...	4,749	39,909	71,526	57,106	1,473	...	...	1,70,014
Kevari Canal	...	1,196	457	35	13	...	1,701	1,411	42,936	31,856	946	23	...	77,172
Upper Mán River Works	...	2,141	1,035	97	...	...	3,273	20,145	62,447	40,187	2,039	167	...	1,24,985
Yerla River Irrigation Works	...	3,403	2,004	150	...	..	5,557	47,436	1,05,078	72,579	2,328	37	...	2,27,458
Chickli Canal	...	447	251	10	84	...	792	559	24,813	17,644	384	94	...	43,494
Maini Tank	...	1,976	964	54	...	...	2,994	16,934	57,008	35,695	1,430	52	...	1,11,119
Muchkundi Tank	...	334	82	5	...	...	421	897	6,232	1,843	73	...	...	9,045
Gadikeri Tank	...	349	80	...	...	...	429	...	5,442	1,210	...	2,021	...	8,673
Dambal Tank	23	459	453	...	...	...	935	593	7,926	6,532	...	42	...	15,093
Medleri Tank	...	478	462	...	...	...	940	48	10,446	6,467	...	291	...	17,252
Madag Tank	...	633	603	...	...	...	1,236	504	39,560	22,998	541	...	...	63,603
Asundi Tank	10	345	480	...	...	...	835	217	16,005	12,089	500	...	...	28,811
Wangroli Tank	...	792	224	38	...	...	1,054	...	792	224	38	...	...	1,054
Trauza-Nagrama	...	789	222	38	...	...	1,049	...	789	222	38	...	...	1,049

Mavinkop Tank	...	1,125	450	...	...	...	1,575	233	1,783	798	...	...	...	2,814
Total Deccan and Gujrat	273	39,655	27,171	1,458	196	...	68,753	1,47,285	10,73,825	8,36,782	24,234	7,046	...	20,89,172
Sind.														
Suttah Canal	...	3,090	48	47	...	...	3,185	...	3,090	48	47	...	...	3,185
Sukkur Canal	24,932	43,105	17,081	600	...	...	85,718	86,347	10,36,787	2,96,612	13,868	119	...	14,33,733
Ghár Canal	11,594	71,597	24,687	310	...	...	1,08,188	3,34,127	28,37,296	8,50,158	11,975	184	...	40,33,740
Mehrábwah Canal	...	...	...	...	...	...	...	2,215	1,30,989	33,811	648	...	...	1,67,663
Alibhar Kacheri Canal	-280	1,710	1,443	20	...	...	3,453	525	70,127	24,090	559	19	...	95,320
Marak Great Canal	1,577	7,753	5,780	60	...	...	15,170	20,799	3,54,885	1,34,346	2,907	40	...	5,12,977
Surfrázwah Canal	1,201	6,827	3,305	30	...	...	11,363	11,325	2,41,996	81,002	1,136	4	...	3,35,463
Fuleli Canal	1,452	42,329	28,141	1,844	...	...	73,766	1,13,758	42,51,725	10,78,572	20,149	3,714	...	54,67,918
Hasanali Wah	—817	7,768	2,074	140	...	...	9,165	—1,375	10,169	2,636	225	...	...	11,655
Total Sind	40,219	1,84,179	82,559	3,051	...	...	3,10,008	5,67,721	89,37,064	25,01,275	51,514	4,080	...	1,20,61,654
Deduct—Outlay from Contributions (*a*)	40,492	2,23,834	1,09,730	4,509	196	...	3,78,761	7,15,006	1,00,10,889	33,38,057	75,748	11,126	...	1,41,50,826
	...	...	...	...	...	...	...	8,450	2,480	...	...	...	...	(*a*) 10,930
TOTAL	40,492	2,23,834	1,09,730	4,509	196	...	3,78,761	7,06 556	1,00,08,409	33,38,057	75,748	11,126	...	1,41,39,896
Total Imperial	45,532	2,95,714	1,90,579	—1,002	3,185	...	5,34,008	9,13,794	1,20.19,374	47,29.665	94.852	16,533	...	1,77,74,218
Provincial.														
Bengal.														
Calcutta and Eastern Canals	9,494	2,17,611	55,563	34,035	1,911	...	3,18,614	24,04,691	55,04.069	33,79,039	4,66,078	5,102	...	1,17,58,979
Orissa Coast Canal	140	23,462	20,798	4,090	...	...	48,490	—2,281	8,41,521	4,01,689	1,11,714	5,350	...	13.57,993
Saran Project	...	1,019	803	...	...	...	1,822	...	3,01,908	1,00,046	—5,270	5,264	...	4,01,948
TOTAL	9,634	2,42,092	77,164	38,125	1,911	...	3,68,926	24,02,410	66 47,498	38,80,774	5,72,522	15,716	...	1,35,18,920
United Provinces of Agra and Oudh.														
Dún Canals	5,287	37,750	11,786	—833	163	...	54,153	1,72,159	7,79,163	8,26,087	18,482	2,780	...	17,98,671
Rohilkhand Canals	14,197	54,814	61,321	818	168	...	1,31,318	4,50,521	9,65,315	20,93,950	45,953	5,241	...	35,60,980
Bijnor Canals	—5,184	4,680	10,151	—114	7	...	9,540	61,505	1,01,167	1,92,794	2,763	5,676	...	3,63,905
Bundelkhand Irrigation Works. Jhansi Lakes	3,576	1,420	1,616	92	...	...	6,704	19,322	59,719	54,161	1,549	259	...	1,35,010
Bundelkhand Irrigation Works. Hamirpur Lakes	1,210	1,671	2,329	33	...	...	5,243	20,493	66,684	76,626	1,387	124	...	1,65,314
TOTAL	19,086	1,00,335	(*b*) 87,203	—4	338	...	2,06,958	7,24,000	19,72,048	32,43,618	70,134	14,080	...	60,23,880
Madras.														
Nundiyar Channel Extension	266	1,701	450	...	...	...	2,417	2,656	24,363	5,432	216	...	...	32,667
Cehmbrambaukam Tank	—2,266	12,211	2,233	—49	...	...	12,129	—51,031	1,00,363	26,858	—2,654	...	...	73,536
Chilka Lake Canal	...	329	72	...	...	...	401	50	16,871	3,856	...	...	...	20,777
Buckingham Canal	1,001	54,354	19,651	967	...	...	75,973	81,028	26,95,669	8,58,796	93,811	18,249	...	37,47,553
Madras water supply and Irrigation Extension Project	—850	7,286	3,708	—10	1	...	10,135	—97,377	4,70,536	1,31,944	5,522	1	...	5,10,626
Pélandorai Anicut System	1,238	8,982	2,306	—2	...	...	12,524	49,352	3,74,428	1,12,458	3,885	...	...	5,40,123
Vedaranniyam Canal	184	2,506	717	347	...	...	3,754	1,163	79,556	20,252	2,617	30	...	1,03,618
Palar Anicut System	7,836	43,432	11,766	671	...	...	63,705	3,14,713	12,37,922	4,15,638	11,484	345	...	19,80,102
Poiney ditto	400	13,566	3,204	221	...	...	17,391	86,860	4,32,014	1,19 652	221	...	...	6,38,747
Carried forward	7,809	1,44,367	44,107	2,145	1	...	1,98,429	3,87,414	54,31,722	16,94,886	1,15,102	18,625	...	76,47,749
	28,720	3,42,427	1,64,367	38,121	2,249	...	5,75,884	31,26,410	86,19,546	71,24,392	6,42,656	29,796	...	1,95,42,800

(*a*) Fuleli Canal . . . . R 8,310
Jamda „ . . . . „ 2,620
10,930

(*b*) Includes R2,054 outlay by Civil officers.
(*c*) Includes R2,67,679 Provincial outlay to end of 1901-02.

No. 65B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1904-1905—*continued.*

	Expenditure during the year.							Total expenditure to end of the year.						
	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Refunds of Revenue.	Suspense.	Total.
IRRIGATION AND NAVIGATION—*continued.*														
Provincial—*continued.*														
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*														
Brought forward	₹ 28,720	₹ 3,42,427	₹ 1,64,367	₹ 38,121	₹ 2,249	...	₹ 5,75,884	₹ 31,26,410	₹ 86,19,546	₹ 71,24,392	₹ 6,42,656	₹ 29,796	...	₹ 1,95,42,800
Madras—continued.														
Brought forward	7,809	1,44,367	44,107	2,145	1	...	1,98,429	3,87,414	54,31,722	16,94,886	1,15,102	18,625	...	76,47,749
Dondapad Tank	...	470	114	...	...	...	584	...	2,350	580	...	...	...	2,930
Cheyeru Anicut	1,500	15,006	3,810	384	...	...	20,700	86,815	4,92,099	1,33,418	429	...	...	7,12,761
Cumbum Tank	284	157	102	—12	...	...	531	8,978	46,158	12,599	585	...	...	68,320
Shatiatope Anicut System	3,520	11,060	3,418	...	...	...	17,998	51,206	4,36,286	1,12,593	207	...	...	6,00,292
Viddhachalam ditto	631	3,000	823	...	...	...	4,454	24,317	1,17,926	32,762	45	...	...	1,75,050
Mehamattur ditto	—19	3,853	883	—10	...	...	4,707	21,233	1,15,682	31,426	—50	...	...	1,68,291
Valluru Anicut	—226	—62	—61	—1	...	...	—350	5,012	21,660	6,125	—30	...	...	32,767
Tirukkoyilur Anicut System	1,875	15,509	4,097	...	...	...	21,481	72,867	3,60,783	1,00,618	24	...	...	5,34,292
Lower Coleroon Anicut System	11,175	34,762	9,951	...	...	...	55,888	2,39,467	8,32,828	2,43,721	522	50	...	13,16,588
Thadapalli Channel	473	5,994	1,536	240	...	...	8,243	26,638	2,67,744	67,569	282	2	...	3,62,235
Arkenkota ditto	...	2,989	705	...	...	...	3,694	16,198	2,16,379	53,335	...	...	...	2,85,912
Maradur Anicut System	197	5,091	1,064	—71	59	...	6,340	26,722	3,26,652	80,489	—355	115	...	4,33,623
Kalingaroyen Channel	162	5,744	1,423	130	...	...	7,459	18,022	4,39,765	1,05,745	130	...	...	5,63,662
Ganjam-Gopalur Canal	102	308	72	...	...	...	482	555	714	173	...	...	...	1,442
Ganjam Minor Rivers System	12,007	22,591	7,977	...	...	...	42,575	72,806	3,37,340	92,962	...	...	...	5,03,108
Sagileru Project	1,542	4,098	1,272	...	...	...	6,912	4,091	24,440	6,316	...	...	...	34,847
Munyeru Project	234	3,538	848	—33	...	...	4,653	931	40,990	9,634	151	...	...	51,706
Chopad „	...	219	17	...	...	...	236	...	669	39	...	...	...	708
Hajipuram Tank Project	...	...	...	...	...	...	...	...	...	1	...	...	...	1
TOTAL	41,266	2,78,094	82,158	2,838	60	...	4,05,016	10,63,272	95,12,187	27,84,991	1,17,042	18,792	...	1,34,96,284
Bombay.														
Gokak Canal, 1st Section and Storage Works	376	3,721	3,953	494	51	...	8,595	517	47,674	39,546	4,484	297	...	92,518
Total Provincial	70,362	6,24,842	2,50,478	41,453	2,360	...	9,89,495	41,90,199	1,81,79,407	99,48,929	7,64,182	48,885	...	3,31,31,602
Total Irrigation and Navigation	1,15,804	9,20,556	4,41,057	40,451	5,545	...	15,23,503	51,03,993	3,01,98,781	1,46,78,594	8,59,034	65,418	...	5,09,05,820
AGRICULTURAL.														
Provincial.														
Burma.														
Irrawaddy Embankment, Western Series	3,442	1,20,930	24,866	2,126	...	...	1,51,364	11,56,176	22,03,101	7,56,805	55,844	4	...	41,71,930
Do. do., Eastern Series	...	3,185	746	48	...	...	3,979	62,357	49,914	25,799	1,680	...	...	1,39,750
Thongwa Is and Embankment	...	13,301	3,061	200	...	...	16,562	13,256	1,06,656	26,978	2,502	...	...	1,49,392
TOTAL	3,442	1,37,416	28,673	2,374	...	...	1,71,905	12,31,789	23,59,671	8,09,582	60,026	4	...	44,61,072
Incorporated Local														
Madras.														
Thadapalli Channel	...	...	...	...	...	...	—	6,632	...	...	...	...	...	6,632
Total Agricultural	3,442	1,37,416	28,673	2,374	...	...	1,71,905	12,38,421	23,59,671	8,09,582	60,026	4	...	44,67,704
GRAND TOTAL	1,19,336	10,57,972	4,69,730	42,825	5,545	...	16,95,408	63,42,414	3,25,58,452	1,54,88,176	9,19,060	65,422	...	5,53,73,524
Grand Total converted into £ at ₹15=£1							£ 113,027						£	3,691,568

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section K.—Other Public Works.

Revenue, £538,553. Expenditure, £5,766,144.

Major Head.	No. of Account	Details of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Military Works	66	Receipts	173	...	45,462	...
	67	Expenditure	175	...	...	979,412
		Details of Imperial Expenditure on—				
	67C	New Works	179	484,099	...	...
	67D	Repairs	180	245,758	...	...
Military Works Reorganisation.	67	Expenditure	175	...	...	2,187
		Details of Imperial Expenditure on—				
	67Da	New Works	181	1,242	...	...
	67Db	Repairs	181	22	...	...
Civil Works	66	Receipts	173	...	493,091	...
	66A	Details of Provincial and Local Fund Receipts included in Account No. 66	174	447,670	...	...
	67	Expenditure	176	...	...	4,778,295
	67A	Ditto by Civil Department Imperial Funds	177	22,298	...	...
	67B	Details of Provincial and Local Fund Expenditure included in Account No. 67	178	4,008,194	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	67E	New Buildings	182	327,561	...	...
	F	Repairs to Buildings	183	66,273	...	...
	G	New Roads	184	67,837	...	...
	H	Repairs to Roads	184	80,935	...	...
	I	Miscellaneous—New Works	185	15,886	...	...
	J	Miscellaneous—Repairs	185	2,764	...	...
		Provincial Expenditure—				
	K	New Buildings	186	984,789	...	...
	L	Repairs to Buildings	186	189,317	...	...
	M	New Roads	187	352,753	...	...
	N	Repairs to Roads	187	461,861	...	...
	O	Miscellaneous—New Works	188	97,713	...	...
	P	Miscellaneous—Repairs	188	29,513	...	...
		Incorporated Local—				
	Q	New Buildings	189	36,205	...	...
	R	Repairs to Buildings	189	7,773	...	...
	S	New Roads	190	100,890	...	...
	T	Repairs to Roads	190	153,089	...	...
	U	Miscellaneous—New Works	191	13,516	...	...
	V	Miscellaneous—Repairs	191	9,573	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings	192	7,369	...	...
	X	Repairs to Buildings	192	4,382	...	...
	Y	New Roads	192	443	...	...
	Z	Repairs to Roads	193	912	...	...
	Aa	Miscellaneous—New Works	193	2,828	...	...
	Ab	Miscellaneous—Repairs	193	2,618	...	...
		Provincial Expenditure—				
	Ac	New Buildings	193	2,424	...	...
	Ad	Repairs to Buildings	194	2,981	...	...
	Ae	New Roads	194	1,015	...	...
	Af	Repairs to Roads	194	6,480	...	...
	Ag	Miscellaneous—New Works	195	61,548	...	...
	Ah	Miscellaneous—Repairs	195	3,807	...	...
		Incorporated Local—				
	Ai	New Buildings	196	41,950	...	...
	Aj	Repairs to Buildings	196	31,311	...	...
	Ak	New Roads	197	193,408	...	...
	Al	Repairs to Roads	197	433,114	...	...
	Am	Miscellaneous—New Works	198	45,681	...	...
	An	Miscellaneous—Repairs	198	32,273	...	...
Construction of Railways, etc.	68	Expenditure on Railways	199	...	...	6,250
					538,553	5,766,144

No. 66.—ABSTRACT ACCOUNT of RECEIPTS from OTHER PUBLIC WORKS—MILITARY and INDIA

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS.			RAJPUTANA.			CENTRAL INDIA.	COORG.			HYDERABAD	BALUCHISTAN.
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Civil.	Military.	Civil.	TOTAL.	Civil.	Civil.
IMPERIAL.		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rents of buildings	1	4,18,609	1,333	4,19,942	4,936	9,966	14,902	10,186	1072	2,215	3,287	1,574	18,751
Sales of buildings	2	9,309	...	9,309	...	...	...	250	...	...	...	...	...
„ barrack furniture	3	4,398	156	4,554	107	...	107	...	...	...	...	...	...
„ tools and plant	4	12,612	...	12,612	20	116	136	1,302	...	848	848	88	...
„ produce	5	2,163	...	2,163	...	517	517	322	...	2	2	113	...
„ old materials	6	21,937	210	22,147	180	320	500	169	79	...	79	260	...
Value of materials received from old buildings	7	13,712	...	13,712	78	529	607	...	...	...	...	...	97
Unclaimed deposits	8	59	...	59	...	...	...	—49	...	113	113	3	...
Fines, refunds, and miscellaneous	9	63,200	1,121	64,321	3	207	210	(a)5,354	...	1,819	1,819	47	(d)4,400
Recoveries of advances made in England	10	8,500	...	8,500	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	1,609	1,609	...	129	129	11	...	...	...	...	3
Fees on Masonry graves	13	...	...	...	...	...	...	(b)16	...	...	...	(c)371	(e)175
Recoveries on electric light installation	14	8,282	...	8,282	...	...	...	1,714	...	...	...	...	...
		5,62,781	4,429	5,67,210	5,324	11,784	17,108	19,275	1151	4,997	6,148	2,456	23,426
PROVINCIAL AND INCORPORATED LOCAL FUND RECEIPTS, as per Account No. 66A, page 174		...	...	...	...	2,795	2,795	...	...	20,248	20,248	...	...
TOTAL		5,62,781	4,429	5,67,210	5,324	14,579	19,903	19,275	1151	25,245	26,396	2,456	23,426

HEADS OF REVENUE.	No. of Items.	ASSAM.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.		
		Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.	Military.	Civil.	TOTAL.
IMPERIAL.		₹	₹	₹	₹	₹	₹	₹	₹	₹
Rents of buildings	1	4,998	...	4,998	2,004	13,929	15,933	410	...	410
Sales of buildings	2	265	...	265	...	...	...	...	...	...
„ barrack furniture	3	...	...	...	...	...	...	...	...	...
„ tools and plant	4	...	...	...	...	5,064	5,064	...	...	...
„ produce	5	...	...	...	...	68	68	244	...	244
„ old materials	6	193	...	193	7	404	411	...	...	...
Value of materials received from old buildings	7	...	...	...	...	44	44	...	...	...
Unclaimed deposits	8	...	...	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	72	...	72	51	2,226	2,277	...	...	...
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...
Ferry Receipts	11	...	...	...	...	...	...	...	...	...
Interest on endowments for monuments in Government cemeteries	12	...	...	...	...	...	...	...	...	...
Fees on Masonry graves	13	...	...	...	...	...	...	...	...	...
Recoveries on electric light installation	14	...	...	...	...	...	...	...	...	...
TOTAL		5,528	...	5,528	2,062	21,735	23,797	654	...	654
PROVINCIAL AND INCORPORATED LOCAL FUND RECEIPTS, as per Account No. 66A, page 174		...	2,16,700	2,16,700	...	12,97,156	12,97,156	...	9,41,099	9,41,099
TOTAL		5,528	2,16,700	2,22,228	2,062	13,18,891	13,20,953	654	9,41,099	9,41,753

The Imperial Civil Works receipts by Civil officers included in the above statement are as under:—

	₹	₹
(a) Central India	3,528	
(b) Ditto	16	
		3,544
(c) Hyderabad		365
(d) Baluchistan	4,268	
(e) Ditto	175	
		4,443
(f) N.-W. Frontier	47	
(g) Ditto	265	
(h) Ditto	6,404	
(j) Ditto	1,01,831	
		1,08,547
(k) Berar		44
TOTAL		1,16,943

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1904-1905.

No. of Items.	GENERAL. TOTAL—INDIA, GENERAL. Military.	Civil.	Total.	CENTRAL PROVINCES. Military.	Civil.	Total.	BERAR. Civil.	BURMA. Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R
1	4,24,617	44,025	4,68,642	...	...	...	6 478	91,184	...	91,184
2	9,309	250	9,559	...	..	...	2,500	—3,436	...	—3,436
3	4,505	156	4,661	...	...	...	...	239	...	239
4	12,632	2,354	14,986	...	...	...	999	...	...	...
5	2,163	954	3,117	...	...	...	2,048	...	...	...
6	22,196	959	23,155	...	...	...	8,672	...	...	...
7	13,790	626	14,416	...	...	...	195	...	...	...
8	59	67	126	...	...	...	44	...	...	...
9	63,203	12,948	76,151	...	...	...	59	—521	...	—521
10	8,500	...	8,500	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...
12	...	1,752	1,752	...	...	...	7	...	...	...
13	...	562	562	...	...	...	(k)44	...	...	...
14	8,282	1,714	9,996	...	...	...	...		...	
	5,69,256	66,367	6,35,623	...	...	...	21,046	87,466	...	87,466
	...	23,043	23,043	...	1,52,970	1,52,970	13,449	...	5,12,015	5,12,015
	5,69,256	89,410	6,58,666	...	1,52,970	1,52,970	34,495	87,466	5,12,015	5,99,481

No. of Items.	PUNJAB. Military.	Civil.	Total.	N.-W. FRONTIER PROVINCE. Civil.	MADRAS. Military.	Civil.	Total.	BOMBAY. Military.	Civil.	Total.	GRAND TOTAL. Military.	Civil.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R
1	2,265	48,171	50,436	(f)19,607	2,972	...	2,972	810	...	810	5,29,260	1,32,210	6,61,470
2	...	...	...	(g) 265	...	...	...	...	...	...	6,138	3,015	9,153
3	...	...	...	...	90	...	90	445	...	445	5,279	156	5,435
4	3	571	574	4	...	...	...	...	...	...	12,635	8,992	21,627
5	40	...	40	1,113	946	...	946	591	...	591	3,984	4,183	8,167
6	64	815	879	3	130	...	130	403	...	403	22,993	10,853	33,846
7	...	...	...	66	...	...	...	...	...	...	13,790	931	14,721
8	...	...	...	90	...	...	...	...	...	...	59	201	260
9	...	14	14	(h)6,179	86	...	86	8,120	...	8,120	71,011	21,426	92,437
10	...	...	...	...	...	...	...	...	...	...	8,500	...	8,500
11	...	...	...	(j)1,01,831	...	...	...	...	...	...	...	1,01,831	1,01,831
12	...	...	...	...	...	...	...	...	...	...	...	1,759	1,759
13	...	...	...	...	...	...	...	...	...	...	...	606	606
14	...	...	...	...	...	...	...	...	...	...	8,282	1,714	9,996
	2,372	49,571	51,943	1,29,158	4,224	...	4,224	10,369	...	10,369	6,81,931	2,87,877	9,69,808
	...	7,82,209	7,82,209	7,297	...	15,67,981	15,67,981	...	12,01,141	12,01,141	...	67,15,060	67,15,060
	2,372	8,31,780	8,34,152	1,36,455	4,224	15,67,981	15,72,205	10,369	12,01,141	12,11,510	6,81,931	70,02,937	76,84,868
								Total India converted into £ at R15=£1 . . £			45,462	466,862	512,324
								Add—RECEIPTS IN ENGLAND:—					
								Royal Indian Engineering College—					
								Fees and caution money received from Students . . . 22,206					
								Receipts for testing work done in the Laboratories; and sale-proceeds of provisions, farm produce, etc. 4,023			...	26,292	26,229
								GRAND TOTAL .			45,462	493,091	538,553

No. 66A.—DETAILED ACCOUNT of PROVINCIAL and LOCAL RECEIPTS under CIVIL WORKS for the Year 1904-1905.

	India, General.			Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
	Rajputana.	Central India.	Coorg.											
PROVINCIAL.														
By Public Works Department.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Rents of buildings	...	...	...	42,699	...	2,32,418	34,063	1,06,648	67,496	26,244	...	91,753	1,10,385	7,11,706
Sales of buildings	...	...	...	53	...	14,144	754	27,367	...	3,755	...	5,601	1,987	53,661
„ tools and plant	...	...	...	4,900	...	5,406	367	2,944	912	2,470	...	3,577	11,943	32,519
„ produce	...	...	...	4,259	...	198	91	5,002	1,385	34,272	...	3,641	7,286	56,134
„ old materials	...	...	...	5,265	...	5,518	1,274	17,719	10,700	5,560	...	3,282	18,761	68,079
Value of materials received from old buildings	...	...	...	—108	...	30	3,088	97	1,626	1,570	...	240	26	6,569
Recoveries of advances made in England	...	...	...	25	...	...	...	...	...	...	...	...	...	25
Receipts from self-supporting workshops	...	...	...	...	...	...	...	...	60,919	...	...	5,338	...	66,257
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	4,583	4,67,948	4,72,531
Ferry receipts	...	...	...	27,942	...	...	19,997	...	84,625	...	...	...	...	1,32,564
Unclaimed deposits	...	...	...	...	...	—109	24	41	89	23	...	241	242	551
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	...	...	8,700	8,700
Fines, refunds, and miscellaneous	...	...	...	8,946	...	22,489	2,903	1,73,751	7,226	8,336	...	42,313	16,718	2,82,682
Rents from strand bank, maidan, etc.	...	...	...	...	...	...	...	55,824	...	...	...	...	...	55,824
Arboriculture	...	...	...	...	...	...	...	...	42,907	...	...	...	...	42,907
Interest on endowment for monuments in cemeteries	...	...	...	298	...	719	106	...	1,426	420	...	46	1,598	4,613
Recoveries on account of Electric light Installations	...	...	...	...	...	1,800	...	...	688	1,650	...	...	...	4,138
Total	...	...	...	94,279	...	2,82,613	62,667	3,89,393	2,79,999	84,300	...	1,60,615	6,45,594	19,99,460
By Civil Department														
Rents of buildings	...	...	...	...	...	3,527	...	...	...	1,859	...	...	...	5,386
Sales of buildings	...	...	...	...	...	...	...	...	...	15,072	...	...	...	15,072
Sale of old materials	...	...	...	...	...	134	...	...	...	6,797	...	...	...	6,931
„ produce	...	...	...	25	...	75	...	...	15,528	...	...	...	...	15,628
Tolls on roads	...	...	...	...	...	...	...	...	6,417	72,866	...	...	...	79,283
Canal and ferry receipts	...	...	...	...	...	...	40,125	2,37,978	...	92,004	...	5,819	...	3,75,926
Arboriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolls on steamers	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Fees on masonry graves	...	...	...	707	...	686	184	1,447	3,616	...	...	4,806	2,490	13,936
Contributions	...	...	...	...	...	...	...	...	...	92	...	...	...	92
Fines, refunds, and miscellaneous	...	...	...	...	...	85	6,647	9,518	15,522	1,05,095	...	438	4,889	1,42,194
Total	...	...	...	732	...	4,507	46,956	2,48,943	41,083	2,93,785	...	11,063	7,379	6,54,448
Total Provincial	...	...	...	95,011	...	2,87,120	1,09,623	6,38,336	3,21,082	3,78,085	...	1,71,678	6,52,973	26,53,908
INCORPORATED LOCAL.														
By Public Works Department.														
Rents of buildings	...	...	...	...	92	84	835	...	4,056	...	...	10	...	5,077
Sales of buildings	...	...	...	...	...	1,997	270	...	7,000	...	...	...	...	9,267
„ tools and plant	...	...	...	...	308	...	54	...	723	...	...	...	...	1,085
„ produce	...	...	...	...	981	56	76	...	61	...	...	8,283	...	9,457
„ old materials	...	...	...	...	981	...	441	...	2,379	...	...	...	...	3,801
Ferry Receipts	...	...	...	...	4,419	...	...	...	...	...	...	...	...	4,419
Unclaimed deposits	...	...	...	...	15	...	...	...	...	...	...	...	...	15
Fines, refunds, and miscellaneous	...	...	...	...	4,593	8	357	...	503	...	...	373	...	5,834
Arboriculture	...	...	...	...	...	...	...	...	20,313	...	...	...	...	20,313
Value of materials received from old buildings	...	...	...	...	2	...	...	...	752	...	...	...	...	754
Total	...	...	...	...	11,391	2,145	2,033	...	35,787	...	...	8,666	...	60,022
By Civil Department.														
Rents of buildings	...	...	...	...	...	...	...	9,012	...	23,304	753	4,603	7,149	44,821
Sales of buildings	...	...	...	38	...	...	...	259	...	86,029	...	4,850	134	91,310
„ old materials	...	...	...	533	...	102	...	923	...	1,386	17	7,205	...	10,166
Sales of produce	...	...	...	...	...	...	...	...	1,666	...	...	...	...	1,666
Tolls on roads	...	...	...	...	...	...	...	...	...	...	...	...	3,33,568	3,33,568
Canal and ferry receipts	898	...	19,694	45,189	...	2,07,111	1,05,040	5,44,477	4,68,716	1,52,073	...	11,19,717	1,27,127	27,90,042
Arboriculture	531	...	...	4,034	...	...	...	8,506	56,752	1,09,217	1,938	...	17,585	1,98,563
Tolls on steamers	...	...	...	...	...	...	...	...	8,121	...	...	...	...	8,121
Fees on masonry graves	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contributions	...	...	...	1,210	...	400	...	61,294	...	...	...	61,349	...	1,24,253
Fines, refunds, and miscellaneous	1,366	...	554	6,955	2,058	15,137	4	34,349	48,975	32,115	4,589	1,89,913	62,605	3,98,620
Total	2,795	...	20,248	57,959	2,058	2,22,750	1,05,044	6,58,820	5,84,230	4,04,124	7,297	13,87,637	5,48,168	40,01,130
Total Local	2,795	...	20,248	57959	13,449	2,24,895	1,07,077	6,58,820	6,20,017	4,04,124	7,297	13,96,303	5,48,168	40,61,152
GRAND TOTAL, as per Abstract Account No. 66	2,795	..	20,248	1,52,970	13,449	5,12,015	2,16,700	12,97,156	9,41,099	7,82,209	7,297	15,67,981	12,01,141	67,15,060
													Total India converted into £ at R15=£1	£ 447,670

No. 67.—ABSTRACT ACCOUNT of EXPENDITURE on Other PUBLIC WORKS—MILITARY WORKS, MILITARY WORKS RE-ORGANISATION, CIVIL WORKS, and RAILWAYS—from IMPERIAL PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1904-1905.

	India, General.									Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.										
IMPERIAL.																			
MILITARY WORKS.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
New Works (67 C)	67,80,870	28,768	....	3,453	...	3,910	....	...	68,17,001	6,195	1,168	1,76,517	15,033	37,478	34,878	91,394	18,571	63,257	72,61,492
Repairs (67D)	31,15,937	36,579	...	1,445	...	3,226	...	...	31,57,187	2,851	3,145	2,49,193	45,441	32,428	7,362	49,977	55,906	82,882	36,86,372
Establishment	24,78,321	22,566	...	1,258	...	1,042	...	...	25,03,387	516	918	92,134	12,659	5,136	3,541	30,654	13,639	31,628	26,94,212
Tools and Plant	78,418	243	...	39	...	68	...	...	78,768	34	60	5,724	808	628	228	2,011	1,651	1,981	91,893
Suspense	13,668	1,955	...	...	...	...	...	...	15,623	...	...	...	...	...	...	...	...	...	15,623
	1,24,67,414	90,111	...	6,195	...	8,246	...	...	1,25,71,966	9,596	5,291	5,23,568	73,941	75,670	46,009	1,74,036	89,767	1,79,748	1,37,49,592
Barrack furniture, including repairs and establishment.	8,56,057	6,805	...	101	...	...	614	...	8,63,577	...	...	49,018	527	90	...	818	5,051	22,504	9,41,585
TOTAL	1,33,23,471	96,916	...	6,296	...	8,246	614	...	1,34,35,543	9,596	5,291	5,72,585	74,468	75,760	46,009	1,74,854	94,818	2,02,252	1,46,91,177
Deduct—Outlay in England	7,35,051	...	...	...	...	...	...	...	7,35,051	...	...	9,564	...	...	...	...	...	...	7,44,615
Net India Military Works	1,25,88,420	96,916	...	6,296	...	8,246	614	...	1,27,00,492	9,596	5,291	5,63,022	74,468	75,760	46,009	1,74,854	94,818	2,02,252	1,39,46,562
Total India converted into £ at R15=£1																			929,771
Charges in England: Stores for India																			49,641
GRAND TOTAL MILITARY WORKS																			979,412

IMPERIAL. *India General.* MILITARY WORKS—REORGANISATION.	New works. (67 D. *a.*)	Repairs. (67 D. *b.*)	Establishment.	Tools and plant.	Suspense.	TOTAL.	Barrack furniture including repairs and establishment.	TOTAL.	Deduct outlay in England.	Net India Military Works reorganisation.
Director-General, Military Works	18,633	324	4,029	279	...	23,265	9,545	32,810	...	32,810

Total India converted into £ at R15 = £1 . £2,187.

No. 67.—Abstract Account of Expenditure on Other Public Works—Military Works, Military Works Re-organisation, Civil Works, and Railways—from Imperial, Provincial and Incorporated Local Funds, etc.—*continued*.

Civil Works.	India General.														Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Grand Total.
	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	Khorasan.	Muskat.	Tarbat-i-Haidari.	Total.											
Civil Buildings—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
New Works (67E)	1,13,881	61,471	1,03,809	77,634	...	11,228	67,631	1,65,660	...	...	...	...	...	...	6,01,365	8,969	1,64,148	10,415	15,090	19,27,664	4,92,798	5,91,378	3,95,782	1,91,461	5,14,346	49,13,416
Repairs (67F)	96,892	18,030	16,726	8,769	...	12,041	25,201	54,161	...	...	...	...	...	...	2,31,820	3,829	31,438	...	12,682	2,22,126	89,461	1,66,748	58,661	50,223	87,109	9,94,097
Communications—																									
New Works (67G)	16,934	25,610	18,206	42,241	...	...	...	32,849	...	...	...	...	...	...	1,35,840	...	1,23,613	...	...	1,02,869	...	...	6,55,240	...	...	10,17,562
Repairs (67H)	21,801	75,200	1,30,580	1,03,614	...	1,031	...	92,657	...	...	...	...	...	...	4,25,883	...	2,26,228	...	...	29,312	...	...	5,32,601	...	...	12,14,024
Mis. Public Improvements—																									
New Works (67I)	39	...	...	1,971	...	...	...	17,363	...	...	...	...	...	...	19,373	40,386	4,276	...	...	...	...	49,673	1,20,612	...	3,564	2,38,284
Repairs (67J)	32,308	...	...	...	...	...	...	2,894	...	...	...	...	...	...	35,202	...	1,194	...	...	...	...	...	5,072	...	...	41,468
Total Works and Repairs	2,81,855	1,80,311	2,69,312	2,34,229	...	24,300	92,892	3,66,584	...	...	...	...	...	...	14,49,483	53,184	5,50,897	10,415	27,772	22,81,971	5,82,259	8,07,799	18,07,968	2,41,684	6,05,419	84,18,851
Establishment	(a)94,200	70,587	1,07,750	44,360	...	3,401	9,097	73,681	...	...	...	...	...	...	4,03,076	2,926	1,09,002	2,395	6,375	3,19,558	1,15,528	1,19,696	3,42,315	34,699	66,327	15,21,897
Tools and Plant	3,389	4,524	6,646	8,368	...	—80	...	4,545	...	...	...	...	...	...	27,392	192	30,645	155	415	31,287	7,536	6,899	26,140	2,254	3,743	1,36,658
Suspense	77,578	...	7,179	11,873	...	—2,034	1,626	...	...	...	...	...	...	...	96,222	...	—2,621	...	...	9,678	...	3,983	192	...	...	1,07,454
	4,57,022	2,55,422	3,90,887	2,98,830	...	25,587	1,03,615	4,44,810	...	...	...	...	...	...	19,76,173	56,302	6,87,923	12,965	34,562	26,42,494	7,05,323	9,38,377	21,76,615	2,78,637	6,75,489	1,01,84,860
Deduct—Outlay in England	...	...	9,152	2,468	...	...	2,406	...	...	...	...	...	...	...	14,026		18,455	1	...	17,433	...	14,581	11,546	...	...	76,042
Net India—Imperial Civil Works	4,57,022	2,55,422	3,81,735	2,96,362	...	25,587	1,01,209	4,44,810	...	...	...	...	...	...	19,62,147	56,302	6,69,468	12,964	34,562	26,25,061	7,05,323	9,23,796	21,65,069	2,78,637	6,75,489	1,01,08,818
Expenditure by Civil Officers from Imperial Funds as per Account No. 67A, page 177	...	...	2,981	...	20,911	...	212	96,243	4,808	35,400	33,833	16,176	24,000	1,667	2,36,231	...	...	...	...	73,447	...	...	24,787	...	...	3,34,465
Provincial and Incorporated Local Funds Expenditure, as per Account No. 67B), page 178	...	37,345	4,504	34,492	...	...	...	...	...	...	...	...	...	...	76,341	35,16,572	3,91,597	1,09,67,960	29,17,724	1,08,39,434	95,13,521	52,31,465	65,907	95,86,326	70,16,070	6,01,22,917
Total India—Civil Works	4,57,022	2,92,767	3,89,220	3,30,854	20,911	25,587	1,01,421	5,41,053	4,808	35,400	33,833	16,176	24,000	1,667	22,74,719	35,72,874	10,61,065	1,09,80,924	29,52,286	1,35,37,942	1,02,18,844	61,55,261	22,55,763	98,64,963	76,91,559	7,05,66,200

• Total India converted into £ at R15=£1		4,704,413
Add—Charges in England—		
Royal Indian Engineering College—		
Salaries of President, Professors, etc.; wages of servants; provisions and contingent expenses; and continental tour of Forest Students	27,630	
Refund of caution money to Students	195	
Cost of alterations to the College buildings, etc.	355	
	28,180	
Passage to India of Assistant Engineers and Officers on appointment	886	
Furlough Pay and Allowances of Military Officers in the Public Works Department	4,212	
Absentee Allowances of Civil Officers in the Public Works Department	33,843	
Salaries and expenses while gaining practical experience of three students retained in England	406	
Passage to India of officers on appointment to the Public Works Department	629	
Allowances and expenses of officers and others on special duty, and visiting works, etc.	657	
	40,633	
Stores for India	5,069	
		73,882
GRAND TOTAL CIVIL WORKS	£	4,778,295
Construction of Railways charged to Provincial or Local Revenues		
Provincial Expenditure as per Account No. 68	₹	93,754
Total Construction of Railways, converted into £ at R15=£1		6,250

SUMMARY OF EXPENDITURE ON OTHER PUBLIC WORKS.

	Imperial.	Provincial.	Local.	Total India.	Total India converted into £ at R15=£1.	England.	Grand Total.
	₹	₹	₹	₹	£	£	£
Military Works	1,39,46,562	...	...	1,39,46,562	929,771	49,641	979,412
Military Works Re-organisation	32,810	...	...	32,810	2,187	...	2,187
Civil Works	1,04,43,283	4,04,57,921	1,96,64,996	7,05,66,200	4,704,413	73,882	4,778,295
Railways	...	437	93,317	93,754	6,250	...	6,250
Total	2,44,22,655	4,04,58,358	1,97,58,313	8,46,39,326	5,642,621	123,523	5,766,144

(a) Includes ₹33,829 on account of the Establishment of the Architect to the Government of India.

No. 67A.—ABSTRACT of EXPENDITURE on other PUBLIC WORKS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL.										TOTAL.	Bengal.	N.-W. Frontier Province.	TOTAL.
	Central India.	Mysore.	Port Blair.	Baluchistan.	Seistan.	Nepal.	Bushire.	Khorasan.	Muskat.	Tarbat-i-Haidari.				
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	
CIVIL WORKS.														
Civil Buildings—														
New Works (67 W) .	...	462	...	30,782	3,612	...	33,833	16,176	24,000	1,667	1,10,532	...	...	1,10,532
Repairs (67 X) . .	...	5,449	...	13,782	1,196	35,400	...	...	...	...	55,827	...	9,904	65,731
Communications—														
New Works (67 Y) .	...	...	...	6,640	...	...	...	...	...	...	6,640	...	...	6,640
Repairs (67Z) . .	...	...	...	10,915	...	...	...	...	...	...	10,915	...	2,765	13,680
Miscellaneous Public Improvement —														
New Works (67Aa) .	...	...	...	6,962	...	...	...	...	...	...	6,962	35,452	...	42,414
Repairs (67Ab) . .	...	...	...	281	...	...	...	...	...	...	281	37,995	1,000	39,276
Total Works and Repairs	...	5,911	...	69,362	4,808	35,400	33,833	16,176	24,000	1,667	1,91,157	73,447	13,669	2,78,273
Establishment . .	2,981	...	...	27,113	...	...	...	...		...	30,094	...	11,118	41,212
Tools and Plant . .	...	...	...	68	...	...	...	...	...	...	68	...	...	68
Miscellaneous . .	...	15,000	212	—300	...	...	...		...	...	14,912	...	...	14,912
TOTAL IMPERIAL .	2,981	20,911	212	96,243	4,808	35,400	33,833	16,176	24,000	1,667	2,36,231	73,447	24,787	3,34,465
Total India converted into £ at R15=£1													£	22,298

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 67B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS, for the Year 1904-1905.

PROVINCIAL.	INDIA, GENERAL. Rajputana.	Central India.	Coorg.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
BY PUBLIC WORKS DEPARTMENT.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Civil Buildings—														
New Works (67K)	...	...	...	10,28,317	...	34,30,964	3,55,199	29,05,172	20,99,098	12,64,151	...	18,87,043	18,01,895	1,47,71,839
Repairs (67L)	...	...	...	1,39,977	...	4,89,367	83,916	5,37,351	4,59,765	2,83,410	...	3,57,675	4,88,297	28,39,758
Communications—														
New Works (67M)	...	...	...	4,91,102	...	19,18,921	5,73,077	3,10,255	8,43,683	4,47,864	...	3,74,529	3,31,862	52,91,293
Repairs (67N)	...	...	...	8,15,201	...	17,53,361	5,44,323	8,67,747	10,38,561	8,99,088	...	2,07,146	8,02,495	69,27,922
Miscellaneous Public Improvements—														
New Works (67O)	...	...	...	92,457	...	3,00,187	1,51,721	1,15,384	5,45,584	3,44,056	...	*1,05,484*	21,784	14,65,689
Repairs (67P)	...	...	...	348	...	1,17,429	20,011	69,700	1,08,241	62,759	...	37,315	26,885	4,42,688
TOTAL WORKS AND REPAIRS	...	...	...	25,67,402	...	80,10,229	17,28,247	48,05,609	50,94,932	33,01,328	...	27,58,224	34,73,218	3,17,39,189
Establishment	...	...	...	7,02,057	...	14,14,598	4,64,501	9,31,378	6,05,339	7,37,698	...	3,00,227	10,40,122	61,95,920
Tools and Plant	...	...	...	55,164	...	1,35,851	20,550	64,022	76,527	40,520	...	1,24,691	36,314	5,53,639
Suspense	...	...	...	10,051	...	*—60,393*	44,025	36,90,	*—15,647*	24,914	...	1,29,039	*—758*	1,08,140
TOTAL	...	...	...	33,34,674	...	95,00,285	22,57,323	58,37,918	57,61,151	41,04,460	...	33,12,181	45,48,896	3,86,56,888
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ac)	...	...	...	...	...	...	...	33,778	980	607	...	988	...	36,353
Repairs (67Ad)	...	...	...	...	...	...	...	1,989	8,526	17,374	...	16,833	...	44,722
Communications—														
New Works (67Ae)	...	...	...	...	...	...	...	11,000	354	...	...	3,875	...	15,229
Repairs (67Af)	...	...	...	...	...	...	23,524	12,704	4,412	13,636	...	42,931	...	97,207
Miscellaneous Public Improvements—														
New Works (67Ag)	...	...	...	...	...	...	10,420	93,637	27,146	21,005	...	7,71,016	...	9,23,224
Repairs (67Ah.)	...	...	...	...	...	...	1,424	20,052	13,787	...	...	21,841	...	57,104
TOTAL WORKS AND REPAIRS	...	...	...	...	...	...	35,368	1,73,160	55,205	52,622	...	8,57,484	...	11,73,839
Establishment	...	...	...	...	...	16,769	...	45,485	8,380	22,407	...	...	...	93,041
Tools and Plant	...	...	...	...	...	...	...	...	...	...	...	298	...	298
Miscellaneous	...	...	...	36,524	...	3,500	...	...	3,91,368	22,694	...	25,495	54,274	5,33,855
TOTAL	...	...	...	36,524	...	20,269	35,368	2,18,645	4,54,953	97,723	...	8,83,277	54,274	18,01,033
TOTAL PROVINCIAL	...	...	...	33,71,198	...	95,20,554	22,92,691	60,56,563	62,16,104	42,02,183	...	41,95,458	46,03,170	4,04,57,921
INCORPORATED LOCAL. CIVIL WORKS. *BY PUBLIC WORKS DEPARTMENT.*														
Civil Buildings—														
New Works (67Q)	8,657	...	157	1,546	26,952	60,854	197	...	3,34,290	23,896	...	...	86,523	5,43,072
Repairs (67R)	...	...	351	...	37,607	1,761	2,524	...	71,438	...	...	...	2,651	1,16,592
Communications—														
New Works (67S)	9,738	...	12,517	...	65,484	1,05,210	1,62,568	...	6,95,856	1,67,232	...	14,081	2,80,669	15,13,355
Repairs (67T)	12,720	...	11,979	...	1,08,520	1,97,821	3,27,838	...	9,59,365	...	...	32,564	6,45,521	22,96,328
Miscellaneous Public Improvements—														
New Works (67U)	...	...	513	...	30,094	1,07,957	34,077	...	10,751	...	...	...	19,347	2,02,739
Repairs (67V)	...	...	502	...	54,443	58,200	16,063	...	11,902	...	...	106	2,381	1,43,597
TOTAL WORKS AND REPAIRS	31,115	...	26,019	1,546	3,23,360	5,31,803	5,43,267	...	20,83,602	1,91,128	...	46,751	10,37,092	48,15,683
Establishment	2,329	...	5,552	...	53,582	1,17,675	75,752	...	3,92,316	2,644	...	9,529	1,23,064	7,82,443
Tools and Plant	349	...	362	...	7,284	8,235	4,565	...	29,132	—62	...	529	15,609	66,003
Suspense	...	...	...	...	*—335*	...	...	...	...	...	...	...	...	*—335*
TOTAL	33,793	...	31,933	1,546	3,83,891	6,57,713	6,23,584	...	25,05,050	1,93,710	...	56,809	11,75,765	56,63,794
BY CIVIL DEPARTMENT.														
Civil Buildings—														
New Works (67Ai)	310	21	...	14,370	...	33,213	...	91,829	82,673	1,37,161	5,250	2,26,016	38,402	6,29,245
Repairs (67Aj)	934	1,664	...	4,691	...	12,119	...	27,733	1,22,505	92,455	6,413	1,29,957	71,198	4,69,669
Communications—														
New Works (67Ak)	...	1,422	...	10,479	...	2,19,124	...	15,85,922	26,400	41,517	6,949	8,63,480	1,45,822	29,01,115
Repairs (67Al)	...	1,130	...	77,422	...	1,53,260	1,449	21,19,283	3,09,445	2,87,682	21,886	30,04,773	5,20,377	64,96,707
Miscellaneous Public Improvements—														
New Works (67Am)	...	...	3	2,650	...	1,87,445	...	1,16,835	31,771	26,857	2,743	1,65,806	1,51,106	6,85,216
Repairs (66An)	100	104	332	3,211	...	53,056	...	37,085	66,319	27,679	2,157	1,70,670	1,23,385	4,84,098
TOTAL WORKS AND REPAIRS	1,344	4,341	335	1,12,823	...	6,58,217	1,449	39,78,687	6,39,113	6,13,351	45,398	45,60,702	10,50,290	1,16,66,050
Establishment	2,208	163	2,224	25,688	...	85,958	...	7,65,830	1,43,047	97,138	5,719	6,95,399	1,04,716	19,28,090
Tools and Plant	...	...	...	722	...	1,091	...	37,566	1,433	...	...	39,823	10,290	90,925
Miscellaneous	...	...	...	4,595	7,706	44,427	...	788	8,774	1,25,083	14,790	38,135	71,839	3,16,137
TOTAL	3,552	4,504	2,559	1,43,828	7,706	7,89,693	1,449	47,82,871	7,92,367	8,35,572	65,907	53,34,059	12,37,135	1,40,01,202
TOTAL INCORPORATED LOCAL	37,345	4,504	34,492	1,45,374	3,91,597	14,47,406	6,25,033	47,82,871	32,97,417	10,29,282	65,907	53,90,868	24,12,900	1,96,64,996
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 67	37,345	4,504	34,492	35,16,572	3,91,597	1,09,67,960	29,17,724	1,08,39,434	95,13,521	52,31,465	65,907	95,86,326	70,16,070	6,01,22,917
												Total India converted into £ at ₹15=£1	£	4,008,194

No. 67C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	Accommodation for Troops.													Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard or Naval buildings.	Electric Installation.	Rents of buildings or compensation for quarter.	Petty Works.	Grand Total.	Deduct outlay from Contributions.	Net Total.
	European.										Native.																
	New buildings, including subsidiary, auxiliary, and hospital accommodation.		Old buildings, including subsidiary, auxiliary, and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.		Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.														
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Director-General, Military Works	5,20,988	2,32,859	...	...	7,75,853	2,22,964	2,98,982	55,791	6,707	...	17,038	39158	2,07,305	23,199	22,78,866	1,22,724	4,43,151	85,023	1,19,466	7,87,956	49,304	2,31,683	2,00,836	...	1,45,031	68,64,884	84,014	67,80,870
Rajputana	...	...	157	3,062	...	722	1,150	...	...	...	...	8,884	5,856	...	...	146	447	...	...	3,575	...	...	...	...	4,865	28,864	96	28,768
Coorg	...	...	...	...	...	...	...	991	...	...	...	...	1,797	...	59	...	124	...	382	100	...	...	...	...	...	3,453	...	3,453
Hyderabad	...	...	...	...	...	...	...	...	...	...	35	...	387	...	28	...	3,460	...	...	...	...	...	...	...	...	3,910	...	3,910
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	—1	...	...	6,216	...	...	...	...	...	...	...	...	6,215	20	6,195
Berar	...	...	...	...	...	...	...	...	...	...	...	...	733	...	...	...	...	...	...	435	...	...	...	...	...	1,168	...	1,168
Burma	51,415	663	1,219	...	1,521	...	7,117	272	188	...	1,216	...	33,287	...	1,595	13,695	3,285	...	...	60,498	546	...	...	...	...	1,76,517	...	1,76,517
Assam	...	...	...	...	...	...	...	217	...	...	...	...	6,596	...	4,846	535	...	...	...	2,672	321	...	...	...	...	15,187	154	15,033
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	777	...	2,432	...	18,153	...	...	16,250	...	...	...	95	...	37,707	229	37,478
United P. of Agra and Oudh	...	...	...	...	...	...	812	...	...	...	...	...	...	...	...	...	...	...	36,014	—1,948	...	...	...	...	...	34,878	...	34,878
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	42	...	360	47	5,283	82,641	4,438	...	47	...	...	...	...	92,858	1,464	91,394
Madras	...	...	1,000	...	1,402	...	1,773	...	...	..	...	...	68	...	367	49	14,783	...	...	739	...	...	...	...	...	20,181	1,610	18,571
Bombay	10,605	249	430	288	7,614	2,268	...	2,355	6,952	...	...	122	14,547	...	541	7,196	567	1,840	...	7,483	200	...	...	...	...	63,257	...	63,257
TOTAL	5,83,008	2,33,771	2,806	3,350	7,86,390	2,25,954	3,09,834	59,626	13,847	...	18,289	48,164	2,71,395	23,198	22,89,094	1,44,392	4,95,469	1,69,504	1,60,300	8,77,760	50,418	2,31,683	2,00,836	95	1,49,896	73,49,079	87,587	72,61,492
Total India converted into £ at R15=£1 . £																											484,099

K—Other Public Works.

No. 67D.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—REPAIRS.

PROVINCES.	ACCOMMODATION FOR TROOPS.																											
	EUROPEAN.										NATIVE.																	
	"New buildings, including subsidiary, auxiliary and hospital accommodation.		Old buildings, including subsidiary, auxiliary and hospital accommodation.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation.																			
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	Buildings for Artillery.	Buildings for Cavalry.	Buildings for Infantry.	Rest-houses.	Ordnance buildings.	Commissariat buildings.	Staff and Miscellaneous.	Studs.	Roads to hill stations or lines of Military communications.	General Cantonment Works.	Fortifications.	Dockyard of Naval buildings.	Mobilization Works.	Electric Installation.	Rent for buildings or compensation for quarters.	Petty Works.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹	₹	₹	₹	₹
Director-General, Military Works	...	...	6,64,698	1,30,214	2,017	...	46,576	19,938	1,333	...	8,505	24,595	1,17,255	24,394	71,048	82,680	3,40,322	21,776	2,41,368	7,82,148	1,39,904	19,684	25,156	4,492	2,60,786	2,87,535	33,16,424	*2,00,487*	31,15,937
Rajputana . .	...	...	3,659	2,881	...	...	190	428	...	...	...	2,466	3,278	...	121	1,644	2,941	...	...	11,466	...	...	...	...	2,056	5,494	36,624	*45*	36,579
Coorg . . .	...	...	...	...	...	...	...	193	...	...	...	...	306	...	...	...	572	...	...	...	...	...	...	...	374	...	1,445	...	1,445
Hyderabad . .	...	...	...	...	...	...	...	...	...	...	919	...	...	...	62	...	220	...	...	22	...	...	...	...	2,026	...	3,249	*23*	3,226
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	785	...	...	1,466	...	...	...	...	...	...	...	600	...	2,851	...	2,851
Berar . . .	...	...	...	...	...	...	...	...	...	...	...	...	930	...	143	...	1,155	...	...	622	...	...	...	...	319	...	3,169	*24*	3,145
Burma . .	..	...	46,364	1,616	...	...	19,138	1,891	379	...	1,710	...	41,004	...	5,989	34,027	12,388	...	...	65,925	5,112	...	...	...	13,650	...	2,49,193	...	2,49,193
Assam . .	...	...	...	...	...	...	...	...	...	...	...	...	19,587	...	427	1,717	382	...	2,696	17,292	1,820	...	...	...	1,520	...	45,441	...	45,441
Bengal . .	...	...	...	...	...	...	...	...	...	...	...	...	4,378	232	5,051	693	4,739	...	...	6,439	...	...	...	...	11,298	...	32,830	*402*	32,428
United P. of Agra and Oudh .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,748	...	179	3,788	897	...	...	...	750	...	7,362	...	7,362
Punjab . .	...	...	...	...	...	...	...	...	...	...	...	120	3,421	...	...	159	5,599	14,968	22,128	2,932	596	...	...	...	64	...	49,977	...	49,977
Madras . .	...	...	...	...	...	...	25,935	...	...	...	...	...	2,988	391	181	3,712	6,553	...	3,671	3,182	2,233	...	...	...	7,210	...	56,056	*150*	55,906
Bombay . .	14,279	1,837	13,642	2,749	...	...	137	577	1,506	...	...	903	4,078	64	1,577	1,799	3,583	1,609	5,442	24,834	1,375	...	...	...	2,891	...	82,882	...	82,882
TOTAL .	14,279	1,837	7,28,363	1,37,460	2,017	...	91,976	23,027	3,218	...	11,134	28,084	1,97,225	25,866	84,599	1,26,431	3,81,668	38,353	2,75,484	9,18,640	1,51,937	19,684	25,156	4,492	3,03,544	2,93,029	38,87,503	*2,01,131*	36,86,372

Total India converted into £ at ₹15=£1 . £ 245,758

No. 67D*a*—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—RE-ORGANISATION.

	ACCOMMODATION FOR NATIVE TROOPS. Buildings for infantry.	Staff and miscellaneous.	Studs.	Grand Total.	Deduct outlay from Contributions.	NET TOTAL.
	₹	₹	₹	₹	₹	₹
Director-General, Military works . . .	13,012	2,828	2,793	18,633	...	18,633
Total India converted into £ at R15=£1 . £						1,242

No. 67D*b*—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS—RE-ORGANISATION. (REPAIRS).

	Rents of buildings or compensation for quarters.	Deduct outlay from Contributions.	Net Total.
	₹	₹	₹
Director-General, Military Works	324	...	324
Total India converted into £ at R15=£1 . £			22

No. 67E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION.									Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
								Administration.	Viceregal Residences.	Treasury and Currency Buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.											
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director General, Military Works.	...	...	...	...	...	850	13,220	...	...	350	...	...	6,795	...	15,649	...	...	...	69,532	1,208	...	302	7,940	3,361	1,19,207	*5,326*	1,13,881
Rajputana	...	...	...	...	...	413	1,556	...	...	...	377	7	13,677	...	−2,817	...	2,120	10,837	3,788	−373	6,389	3,861	7,069	59,066	1,05,970	*44,499*	61,471
Central India	...	...	...	...	...	3,459	880	...	...	...	326	...	31,988	...	8,195	...	...	3,125	2,382	...	15,496	10,931	14,050	17,981	1,08,813	*5,013*	1,03,800
Coorg	...	...	...	...	...	101	...	...	...	...	8,568	...	...	...	...	...	...	3,390	...	832	1,738	7,847	52,642	2,516	77,634	...	77,634
Hyderabad	...	...	...	...	...	...	2,576	...	...	...	...	...	7,243	...	...	...	...	...	401	...	373	1,754	5,990	57	18,394	*7,166*	11,228
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,050	...	...	67,691	...	...	...	67,691	...	67,691
Baluchistan	...	...	...	...	...	930	33,940	46,079	...	...	...	...	...	...	...	...	...	...	...	14,283	874	14,713	17,810	1,981	1,65,660	...	1,65,660
Central Provinces	...	...	...	...	...	4,663	4,306	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,969	...	8,969
Berar	44	...	...	...	...	4,786	13,619	...	...	...	11,908	...	...	...	...	...	664	37,105	352	18,040	19,816	34,595	1,793	21,440	1,64,162	*14*	1,64,148
Burma	...	...	...	...	...	...	10,415	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,415	...	10,415
Assam	...	...	...	...	...	4,681	5,928	...	...	...	...	...	...	...	...	...	...	...	4,481	...	...	...	...	...	15,090	...	15,090
Bengal	...	11,686	44,445	1,03,096	2,495	47,058	50,364	...	62,292	22,689	...	...	4,94,172	...	4,900	6,852	22,748	...	16,501	...	...	...	...	10,38,366	19,27,664	...	19,27,664
U. P. of Agra and Oudh.	6,114	...	...	1,17,268	...	28,926	29,450	...	16,884	69,564	...	...	107	...	...	...	2,22,704	...	17,039	...	...	...	...	...	5,18,056	*15,258*	4,92,798
Punjab	...	...	...	...	...	39,192	16,014	...	73,423	...	...	...	2,26,943	...	...	...	...	...	...	...	...	...	...	2,35,866	5,91,438	*60*	5,91,378
N.-W. Frontier Province.	...	...	...	...	...	622	1,644	...	...	3,419	18,035	...	58,838	...	86,853	...	...	...	...	12,364	18,663	67,228	7,379	1,20,737	3,95,782	...	3,95,782
Madras	...	31,991	519	...	...	1,18,425	10,063	...	...	2,534	1,189	...	...	...	...	...	...	...	26,977	...	...	...	...	...	1,91,698	*237*	1,91,461
Bombay	...	...	48,061	285	13,459	83,514	18,794	...	...	82,784	...	...	...	...	2,63,890	...	...	...	...	...	...	...	*74*	3,485	5,14,346	...	5,14,346
TOTAL	6,158	43,677	93,025	2,20,649	15,954	3,37,620	2,12,769	46,079	1,52,599	1,81,340	40,403	*7*	8,39,763	...	3,76,670	6,852	2,48,236	89,507	1,41,453	46,354	1,31,040	1,41,231	1,14,747	15,04,856	49,90,989	*77,573*	49,13,416
																									Total India converted into £ at ₹15=£1	£	327,561

No. 67F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Post Offices.	Telegraph.	ADMINISTRATION.										Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
								Administration.	Viceregal Residences.	Secretariat Office of the Government of India.	Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat Offices	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery Office.											
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Director General, Military Works	...	...	...	...	...	799	842	...	...	...	140	...	...	858	...	412	...	...	...	83,834	1,061	...	2,238	1,726	5,302	97,212	320	96,892
Rajputana	148	...	...	...	...	708	813	...	...	...	...	305	8	1,760	...	286	...	1,243	2,584	1,930	1,258	938	2,141	319	3,589	18,030	...	18,030
Central India	...	...	...	107	...	1,734	261	...	...	...	...	43	...	2,741	...	6,733	...	...	2	419	39	1,637	746	1,186	1,381	17,029	303	16,726
Coorg	40	...	...	...	...	289	32	...	...	...	...	1,744	1,026	721	...	...	...	565	914	42	443	648	402	14	1,892	8,772	3	8,769
Hyderabad	...	...	...	...	...	1,435	703	...	...	...	...	...	...	9,850	...	...	...	...	...	632	162	618	112	366	928	14,806	2,765	12,041
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25,201	...	...	...	25,201	...	25,201
Baluchistan	...	...	...	...	...	1,059	1,148	16,274	...	...	...	...	...	...	...	...	...	...	...	452	2,263	1,077	8,093	3,474	20,311	54,161	...	54,161
Central Provinces	...	...	...	...	...	2 790	1,039	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,829	...	3,829
Berar	111	...	...	...	...	1,122	18	...	...	...	...	4,025	153	...	...	...	...	...	...	2,556	1,074	4,368	3,988	6,374	1,371	6,278	31,438	...	31,438
Assam	...	...	...	...	...	4,754	5,243	...	...	...	...	...	...	...	...	...	...	20	...	2,665	...	...	...	...	...	12,682	...	12,682
Bengal	...	4,364	8,591	29,986	3,930	34,658	13,091	...	63,766	4,306	2,358	...	...	...	...	777	11,451	11,441	...	14,770	...	...	...	...	18,637	2,22,126	...	2,22,126
U. P. of Agra and Oudh	1,000	599	...	25,638	...	17,315	5,038	...	2,096	...	74	...	...	518	...	...	...	15,281	...	22,226	...	...	...	...	...	89,785	324	89,461
Punjab	...	...	...	...	...	16,528	6,364	...	83,277	20,034	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40,545	1,66,748	...	1,66,748
N.-W. Frontier Province	...	...	...	...	...	1,875	1,166	...	...	...	300	7,190	196	9,823	...	33,715	...	...	...	203	3,418	5,892	26,526	225	8,132	98,661	...	98,661
Madras	...	6,594	1,141	...	...	9,337	4,161	...	...	...	...	111	...	...	...	...	...	...	...	28,679	...	...	...	...	...	50,223	...	50,223
Bombay	...	...	56,395	92	5,999	12,533	7,075	...	...	...	992	...	...	...	...	1,400	...	...	...	...	...	...	...	...	2,623	87,109	...	87,109
TOTAL	1,299	11,557	66,127	55,823	9,929	1,07,136	46,994	16,274	1,49,139	24,340	3,864	13,418	1,383	26,271	...	43,323	11,451	28,550	6,056	1,56,936	13,012	39,999	46,632	8,681	1,09,618	9,97,812	3,715	9,94,097
Total India converted into £ at R15=£1																											£	66,273

K.—Other Public Works.

No. 67G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director General, Military Works	*—816*	...	...	15,524	...	...	...	...	...	3,233	...	...	17,941	1,007	16,934
Rajputana	1,619	19,283	94	1,939	...	...	...	...	86	1,899	786	...	25,706	96	25,610
Central India	15,051	24,600	...	...	...	...	...	...	41	3,018	...	...	42,710	24,504	18,206
Coorg	23,076	...	91	18,016	...	...	59	...	*—164*	1,163	...	...	42,241	...	42,241
Baluchistan	...	...	...	...	...	...	...	20,626	...	12,223	...	...	32,849	...	32,849
North-West Frontier Province	83,757	4,991	...	5,57,755	...	...	...	...	1,441	3,711	3,585	...	6,55,240	...	6,55,240
Bengal	...	...	5,626	...	...	...	...	97,259	...	*—16*	...	...	1,02,869	...	1,02,869
Berar	42,608	32,637	7,439	7,702	358	21,852	...	463	...	14	10,540	...	1,23,613	...	1,23,613
TOTAL	1,65,295	81,511	13,250	6,00,936	358	21,852	59	1,18,348	1,404	25,245	14,911	...	10,43,169	25,607	10,17,562
													Total India converted into £ at ₹15=£1 .	£	67,837

No. 67H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "Muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director General, Military Works	17,876	...	...	19,177	...	...	...	...	...	269	...	...	37,322	15,521	21,801
Rajputana	34,226	38,464	158	5,666	...	...	1,223	...	92	1,517	906	...	82,252	7,052	75,200
Central India	51,140	87,923	...	...	...	...	...	...	819	3,038	3,441	...	1,46,361	15,781	1,30,580
Coorg	1,01,001	...	1,682	211	...	...	26	296	...	403	...	...	1,03,619	5	1,03,614
Hyderabad	...	...	798	...	...	...	791	...	...	...	233	...	1,822	791	1,031
Baluchistan	4,926	31,006	2,048	6,425	...	...	...	32,122	...	17,130	...	...	93,657	...	93,657
Bengal	...	...	29,312	...	...	...	...	...	..	...	...	...	29,312	...	29,312
Berar	95,409	53,233	20,194	46,099	...	1,753	...	...	3,516	6,126	...	...	2,26,330	102	2,26,228
North-West Frontier Province	2,61,955	...	29,837	1,11,855	...	...	...	...	1,00,711	11,836	16,404	...	5,32,601	...	5,32,601
TOTAL	5,66,533	2,10,626	84,029	1,89,433	...	1,753	2,040	32,418	1,05,141	40,319	20,984	...	12,53,276	39,252	12,14,024
													Total India converted into £ at ₹15=£1 .	£	80,935

67I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	R	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Hyderabad	...	...	...	...	894	...	...	...	...	...	894	894	...
Director-General, Military Works	...	...	...	...	2,061	15,746	...	...	...	179	17,986	17,947	39
Rajputana	116	...	142	...	3,565	...	...	...	...	1,442	5,265	5,265	...
Coorg	...	...	...	...	614	...	...	...	19	1,357	1,990	19	1,971
Baluchistan	...	...	...	...	10,313	...	...	...	...	7,050	17,363	...	17,363
Central Provinces	...	...	...	...	...	...	...	...	40,386	...	40,386	...	40,386
Berar	2,419	...	...	...	4,808	2,109	...	...	...	...	9,336	5,060	4,276
Punjab	...	...	...	...	...	49,673	...	...	...	...	49,673	...	49,673
North-West Frontier Province	...	...	...	...	1,20,562	...	...	...	...	50	1,20,612	...	1,20,612
Bombay	...	...	...	...	...	...	...	3,964	...	...	3 964	...	3,964
TOTAL	2,535	...	142	...	1,42,817	67,528	...	3,964	40,405	10,078	2,67,469	29,185	2,38,284
												Total India converted into £ at R15=£1. £	15,886

NO. 67J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Director-General Military Works	...	...	...	...	33,154	...	...	...	...	...	33,154	846	32,308
Rajputana	...	...	36	...	3,031	...	...	...	...	36	3,103	3,103	...
Central India	...	...	...	...	387	...	...	...	...	...	387	387	...
Hyderabad	...	...	...	...	10,155	...	...	...	...	...	10,155	10,155	...
Baluchistan	...	...	...	...	2,647	...	...	...	...	247	2,894	...	2,894
Berar	...	...	...	...	9,444	...	...	...	...	...	9,444	8,250	1,194
North-West Frontier Province	...	...	751	...	1,167	...	...	...	...	3,154	5,072	...	5,072
TOTAL	...	...	787	...	59,985	...	...	...	...	3,437	64,209	22,741	41,468
												Total India converted into £ at R15=£1. £	2,764

No. 67K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Opium.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments	Board of Revenue buildings.	Political Agencies	Stamp and Stationery offices.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	...	22,622	...	...	...	61,862	1,04,002	5,690	35,766	...	...	...	621	3,393	91,992	2,684	2,54,864	57,523	1,39,656	1,05,755	260	934	...	1,66,947	16,587	10,71,158	42,841	10,28,317
Burma	...	3,153	14,251	64,184	78,372	2,310	1,65,776	27,225	1,38,378	...	19,519	...	6,202	...	1,44,685	1,032	2,87,256	2,88,413	9,85,782	2,66,331	...	406	18,977	87,750	8,22,253	34,30,964	...	34,30,964
Assam	...	1,985	...	...	...	...	1,680	25,982	9,232	...	1,949	...	2,156	...	22,811	...	1,35,135	29,857	76,645	30,755	...	...	...	16,917	1,128	3,55,332	133	3,55,199
Bengal	...	...	106	...	...	...	2,32,703	72,168	2,13,652	192	3,022	...	36,250	...	4,08,103	112	3,85,461	4,92,928	3,25,82	3,08,855	4,79	...	...	13,253	5,37,412	30,34,829	1,29,657	29,05,172
U. P. of Agra and Oudh	...	...	...	...	...	...	2,64,971	35,801	1,00,875	75	...	...	83,663	...	1,82,502	—17,375	2,08,765	1,62,575	4,27,236	1,93,521	20,194	584	...	56,372	3,83,632	21,09,396	10,298	20,99,098
Punjab	...	...	...	...	...	...	1,27,113	274	29,958	187	...	...	82,599	...	2,40,654	17,699	1,94 936	1,75.501	1,16,123	1,80,052	178	419	...	47,400	1,56,949	13,70 042	1,05,89 1	12,64,151
Madras	...	18,464	...	...	...	2,281	4,03,794	7,291	1,41,837	4.540	...	4,101	4,613	...	178,795	—71	1,87,242	1,63,265	1,51,314	2,94,849	82,585	20,811	...	1,61,594	82,632	19,99,937	1,12,894	18,87,043
Bombay	...	728	96,677	...	...	1,315	3.45,180	6,249	34,268	...	1,406	...	5,588	...	2,15,722	17,449	62,371	2,58,919	2,07,831	5,19,643	42	979	...	40,793	38,430	18,53,590	51,695	18,01,895
TOTAL	...	46,051	1,11,034	64,184	78,372	67,768	17,35,219	1,81,390	7,03,976	4,994	25,896	4,101	2,21,692	3,393	14,85,254	29,530	17,16,030	16,28,981	24,30,408	19,05,761	1,08,055	24,133	18,977	5,91,026	20,39,033	1,52,25,218	4,53,409	1,47,71,839

Total India converted into £ at ₹15=£1 . £ 984,789

No. 67L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forests.	Customs.	Post offices.	Telegraph.	ADMINISTRATION. Treasury and Currency buildings.	Land Revenue buildings.	Excise buildings.	Residences for Local Governments and Secretariat office.	Board of Revenue buildings.	Political Agencies.	Stamp and Stationery office.	Minor Departments.	Circuit houses not being Commissioners' Courts.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	MISCELLANEOUS. Registration.	Printing.	Marine.	Public Works buildings	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	1,047	...	...	...	187	8,754	2,443	6,812	...	...	...	6,073	2,677	2,637	7,188	28,878	22,981	29,002	4,963	...	74	...	16,302	5	1,40 023	46	1,39,977
Burma	3,913	4,949	15,954	10,323	830	7,977	1,649	65,213	...	5,451	...	14,380	...	10,909	14,452	69,430	31,033	1,36,376	26,900	...	457	4,824	31,174	34,074	4,89 367	...	4,89,367
Assam	133	...	...	...	...	577	37	11,011	...	3,283	...	2,133	...	5,487	...	25,176	5,740	7,157	6,220	57	700	...	12,095	4.119	83,925	9	83,916
Bengal	...	...	...	...	...	52,239	12,568	68,917	609	...	...	3,507	...	42,962	256	1,09,519	74.816	40,950	46,513	2,774	...	...	8,417	87.568	5,51,915	14.564	5,37,351
U. P. of Agra and Oudh	863	...	...	...	...	1,04,204	5.563	45,614	1,618	...	...	77,774	...	26,419	...	35,528	28,492	96,732	25,830	1,294	863	...	12,339	47,686	5,10,819	51,054	4,59,765
Punjab	...	...	...	...	719	36.823	682	32.991	2,043	...	...	33.192	...	19,542	11,64[illegible]	13,443	44,090	34,129	12,856	...	391	...	11,235	34,025	2,87,806	4,396	2,83 410
Madras	776	—114	...	...	3,329	65,879	...	40,219	4,872	...	399	32,818	...	13,087	—103	27,018	12,548	31,890	22,249	9,273	2,491	...	82,140	12,316	3,65,087	7,412	3,57,675
Bombay	2,998	6,050	...	...	149	1,05,445	1,893	59,440	...	13,667	...	23,997	...	27,874	33,366	41,866	21,940	70,512	55,192	98	1,684	157	15,962	11,512	4,93,812	5,515	4,88,297
TOTAL	8,830	10,895	15,954	10,323	5,214	3,85,898	25,135	3,30,217	9,142	22,401	399	1,93,874	2,677	1,48,917	66,804	3,50,858	2,41,639	4,46,748	2,00,723	13,496	6,660	4,981	1,89,664	2,31,305	29,22,754	82.996	28,39,758

Total India converted into £ at ₹15=£1 . £ 189,317

No. 67M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	1,46,359	5,559	1,02,402	1,12,005	3,326	56,373	11	9,310	6,265	23,903	25,589	4,91,102	...	4,91,102
Burma	8,62,902	21,246	3,39,398	4,87,253	...	47,204	81,189	40,810	2,653	34,058	2,208	19,18,921	...	19,18,921
Assam	76,903	6,399	2,46,911	1,72,311	90	8,089	21,147	1,149	5,213	35,096	...	5,73,308	*231*	5,73,077
Bengal	2,51,216	7,107	8,866	23,811	...	...	...	375	...	19,049	...	3,10,424	*169*	3,10,255
U. P. of Agra and Oudh	6,89,292	...	89,844	24,564	...	...	2,610	...	1,744	37,373	...	8,45,427	*1,744*	8,43,683
Punjab	3,88,704	7,830	45,553	4,253	...	...	...	...	...	16,489	—*18*	4,62,811	*14,947*	4,47,864
Madras	237,368	51,926	...	82,516	...	...	...	2,719	...	...	...	3,74,529	...	3,74,529
Bombay	37,219	1,06,967	42,000	93,205	4,989	486	...	45,947	...	1,512	...	3,32,325	*463*	3,31,862
TOTAL	26,89,963	2,07,034	8,74,974	9,99,918	8,405	1,12,152	1,04,957	1,00,310	15,875	1,67,480	27,779	53,08,847	*17,554*	52,91,293
												Total India converted into £ at R15=£1 . £		352,753

No. 67N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on Repairs to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	3,84,121	44,456	1,66,080	1,06,438	41,079	40,934	...	...	10,944	18,568	...	...	8,12,620	—*2,581*	8,15,201
Burma	9,57,995	33,557	2,77,777	2,70,263	...	69,680	1,01,678	29,670	...	10,078	2,654	...	17,53,361	...	17,53,361
Assam	98,338	...	1,56,479	1,84,576	6,279	488	54,136	22,249	31,902	14,954	...	...	5,69,401	*25,078*	5,44,323
Bengal	7,61,974	11,131	58,050	31,469	...	...	...	1,096	...	7,305	...	...	8,71,025	*3,278*	8,67,747
U. P. of Agra and Oudh	8,51,498	...	57,510	35,984	...	...	15,472	...	41,727	19,737	29,102	...	10,51,030	*12,469*	10,38,561
Punjab	6,99,174	3,127	72,549	39,722	...	...	...	...	57,606	10,336	17,673	...	9,00,187	*1,099*	8,99,088
Madras	1,98,004	7,641	...	...	...	...	...	1,501	...	...	...	...	2,07,146	...	2,07,146
Bombay	3,95,821	1,84,484	38,812	1,44,759	798	7,938	992	5,277	3	3,590	20,096	...	8,02,570	*75*	8,02,495
TOTAL	43,46,925	2,84,396	8,27,257	8,13,211	48,156	1,19,049	1,72,278	59,793	1,42,182	84,568	69,525	...	69,67,340	*39,418*	69,27,922
													Total India converted into £ at R15=£1 . £		461,861

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	56,471	...	...	12,757	4,826	...	...	...	33,558	1,07,612	*15,155*	92,457
Burma	1,07,676	...	24,542	1,34,601	7,808	13,946	8,546	...	3,068	3,00,187	...	3,00,187
Assam	...	...	...	17,833	46	...	...	...	1,36,134	1,54,013	*2,292*	1,51,721
Bengal	...	...	1,285	...	...	9,824	...	...	1,06,329	1,17,438	*2,054*	1,15,384
United P. of Agra and Oudh	78,699	...	...	66,936	3,44,859	...	...	...	76,188	5,66,682	*21,098*	5,45,584
Punjab	29,937	9,949	64,371	2,44,053	3,29,966	...	...	...	14,310	6,92,586	*3,48,530*	3,44,056
Madras	—14	...	...	3,44,035	6,165	635	*—2,24,685*	...	...	1,26,136	*2,31,620*	*—1,05,484*
Bombay	...	...	...	11,810	1,366	99	2,432	...	6,091	21,798	*14*	21,784
TOTAL	2,72,769	9,949	90,198	8,32,025	6,95,036	24,504	*—2,13,707*	...	3,75,678	20,86,452	*6,20,763*	14,65,689
											Total India converted into £ at R15=£1 . £	97,713

No. 67P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	...	...	...	...	...	...	...	...	3,134	3,184	*2,786*	348
Burma	13,630	...	63,063	6,869	2,845	4,799	8,835	...	17,388	1,17,429	...	1,17,429
Assam	...	198	...	10,913	813	...	...	...	18,091	30,015	*10,004*	20,011
Bengal	...	...	3,067	...	135	7,187	...	...	59,311	69,700	...	69,700
United P. of Agra and Oudh	4,524	...	...	2,307	11,068	...	...	...	97,610	1,15,509	*7,268*	1,08,241
Punjab	...	...	38,102	3,410	3,420	...	...	...	22,722	67,654	*4,895*	62,759
Madras	32,961	...	...	1,975	355	*—315*	*—1,192*	...	3,531	37,315	...	37,315
Bombay	419	...	346	1,478	173	2,936	1,535	...	20,277	27,164	*279*	26,885
TOTAL	51,534	198	1,04,578	26,952	18,809	14,607	9,178	...	2,42,064	4,67,920	*25,232*	4,42,688
										Total India converted into £ at R15=£1 . £		29,513

No. 67O.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	...	...	...	8,657	...	...	8,657	...	8,657
Coorg	...	...	...	267	...	...	...	—110	...	...	157	...	157
Central Provinces	...	...	...	1,546	...	...	...	...	...	...	1,546	...	1,546
Berar	...	...	...	9,592	...	...	...	6,084	...	11,276	26,952	...	26,952
Burma	...	...	...	...	...	...	...	44,301	...	16,553	60,854	...	60,854
Assam	...	...	...	—956	...	...	...	...	1,153	...	197	...	197
United Provinces of Agra and Oudh	...	...	...	1,82,485	...	...	...	1,62,515	...	15,793	3,60,793	26,503	3,34,290
Punjab	...	...	...	...	...	...	...	19,571	...	4,325	23,896	...	23,896
Bombay	...	...	...	61,856	...	...	...	20,193	...	4,474	86,523	...	86,523
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	2,54,790	...	...	...	2,61,211	1,153	52,421	5,69,575	26,503	5,43,072
											Total India converted into £ at ₹15 = £1	. £	36,205

No. 67R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue Buildings.	Excise Buildings.	Minor Departments.	Educational.	Law and Justice.	Jails.	Police.	Medical.	Public Works Buildings.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	...	...	292	...	...	...	59	...	...	351	...	351
Berar	...	...	...	20,506	...	...	...	1,864	...	15,497	37,867	...	37,867
Burma	...	...	...	...	...	...	...	1,120	...	641	1,761	...	1,761
Assam	51	...	...	196	...	...	...	46	1,942	289	2,524	...	2,524
United Provinces of Agra and Oudh	...	...	175	28,475	...	...	...	40,334	...	4,397	73,381	1,943	71,438
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...
Bombay	...	...	...	957	...	...	...	1,589	23	82	2,651	...	2,651
TOTAL	51	...	175	50,426	...	...	...	45,012	1,965	20,906	1,18,535	1,943	1,16,592
											Total India converted into £ at ₹15 = £1	. £	7,773

K.—Other Public Works.

No. 67S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	89	...	...	...	...	...	9,649	...	...	9,738	...	9,738
Coorg	281	...	381	6,181	...	...	...	1,724	3,151	799	...	...	12,517	...	12,517
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Berar	...	4,768	2,860	16 722	...	32,286	2,091	78	755	5,924	...	...	65,484	...	65.484
Burma	38,607	197	34.731	6,428	...	...	348	3,239	...	21,660	...	...	1,05,210	...	1,05,210
Assam	1,228	...	38,604	84,462	7,526	13,535	12,236	324	4,191	462	...	...	1,62,568	...	1,62,568
U. P. of Agra and Oudh	2,30,089	24,019	1,21,419	2,16,188	18,912	23,718	22,666	55,878	700	10,266	179	...	7,24,034	28,178	6,95,856
Punjab	73,099	94,133	...	...	...	...	...	...	...	...	...	...	1,67,232	...	1,67,232
Madras	2,452	...	11,629	...	...	...	...	...	...	...	...	...	14,081	...	14,081
Bombay	23,412	23,675	10,368	1,80,972	4,688	4,652	12,941	12,951	4,869	2,141	...	...	2,80,669	...	2,80,669
TOTAL	3,69,163	1,46,792	2,19,992	5,11,042	31,126	74,191	50,282	74,194	13,766	50,901	179	...	15,41,522	28,178	15,13,355
													Total India converted into £ at R15 = £1	£	100.890

No. 67T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	5,8?o	...	6,756	...	...	84	...	...	...	...	...	12,720	...	12,720
Coorg	...	...	...	10,288	...	...	...	168	1,269	254	...	...	11,979	...	11,979
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Berar	4,262	...	7,832	28,818	36,594	2,957	7,088	6,492	167	11,887	2,423	...	1,08,520	...	1,08 520
Burma	1,13,634	2,575	38,075	12,026	...	9,667	16,385	3,577	...	1,882	...	...	1,97,821	...	1,97,821
Assam	5,427	...	1,47,509	1,40618	10,119	1,242	6,751	7,458	6,421	2,293	...	...	3,27,838	...	3,27,838
U. P. of Agra and Oudh	6,72,510	1,27,473	53,908	46,374	4,604	8,258	558	265	19,836	15,439	14,976	...	9,64,201	4,836	9.59,365
Madras	1,965	149	27,815	749	...	...	...	1,835	51	...	...	...	32,564	...	32,564
Bombay	1,19,065	1,3?,292	45,851	2,37,359	44,705	17,998	4,066	4,458	13,232	1,811	18,684	...	6,45,521	...	6,45,521
TOTAL	9,16,863	2,74,369	3,20,990	4,82,988	96,022	40,123	34,932	24,253	40,976	33,566	36,083	...	23,01,164	4,836	22,96,328
													Total India converted into £ at R15 = £1	£	153,089

No. 67U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Lighting.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	...	...	...	...	...	...	...	513	513	...	513
Berar	...	4,489	...	14,014	3,257	...	...	...	8,334	30,094	...	30,094
Burma	1,709	83,568	14,535	350	...	...	6,929	...	866	1,07,957	...	1,07,957
Assam	...	2,419	...	21,213	2,065	505	...	...	7,875	34,077	...	34,077
U. P. of Agra and Oudh	16,640	...	...	...	5,114	...	...	...	123	21,877	11,126	10,751
Punjab	...	...	...	...	...	...	...	...	...	..	...	...
Madras	...	...	...	...	...	...	...	...	339	339	339	...
Bombay	...	2,083	...	17,223	...	...	...	...	41	19,347	...	19,347
TOTAL	18,349	92,559	14,535	52,800	10,436	505	6,929	...	18,091	2,14,204	11,465	2,02,739
											Total India converted into £ at R15 = £1 . £	13,516

No. 67V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	...	...	268	...	...	...	234	502	...	502
Berar	...	20,196	...	22,714	...	...	...	11,533	54,443	...	54,443
Burma	...	6,942	36,099	...	...	7,428	...	7,731	58,200	...	58,200
Assam	...	2,540	...	7,351	2,617	...	...	3,555	16,063	...	16,063
U. P. of Agra and Oudh	263	...	...	23	9,871	...	...	1,745	11,902	...	11,902
Punjab	...	...	...	...	...	...	...	...	...	...	...
Madras	...	...	...	106	...	...	...	...	106	...	106
Bombay	259	...	...	1,689	...	...	...	433	2,381	...	2,381
TOTAL	522	29,678	36,099	32,151	12,488	7,428	...	25,231	1,43,597	...	1,43,597
										Total India converted into £ at R15 = £1 . £	9,573

No. 67W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Khorasan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,176	...	...	...	16,176	...	16,176
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	462	462	...	462
Bushire	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	33,833	...	...	...	33,833	...	33,833
Baluchistan	1,940	...	...	...	...	...	...	...	500	...	...	4,559	...	193	81	4,164	-1,374	...	20	15,236	...	101	5,362	30,782	...	30,782
Tarbati Haidari	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,667	...	...	...	1,667	...	1,667
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,612	...	...	...	3,612	...	3,612
Muskat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24,000	...	...	...	24,000	...	24,000
TOTAL	1,940	...	...	...	...	...	...	...	500	...	...	4,559	..	193	81	4,164	-1,374	...	20	94,524	...	101	5,824	1,10,532	...	1,10,512
																								Total India converted into £ at R15=£1	£	7,369

No. 67X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph	Mint.	Administration	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Nepal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35,400	...	...	...	35,100	...	35,400
Baluchistan	1,286	...	...	...	254	...	...	...	70	...	...	1,278	...	243	1	3,788	416	...	76	4,490	3	744	1,133	13,782	...	13,782
Mysore	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,449	5,449	...	5,449
Seistan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,196	...	...	...	1,196	...	1,196
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9,904	9,904	...	9,904
TOTAL	1,286	...	...	...	254	...	...	...	70	..	...	1,278	...	243	1	3,788	416	...	76	41,086	3	744	16,486	65,731	...	65,731
																								Total India converted into £ at R15=£1	£	4,382

No. 67Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked, and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	...	...	100	...	...	282	2,698	...	2,890	670	6,640	...	6,640
TOTAL	...	...	...	100	...	...	282	2,698	...	2,890	670	6,640	...	6,640
												Total India converted into £ at R15=£1		443

No. 67Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled Roads.		Unmetalled Roads.		Roads.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained roughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	2,108	769	403	1,629	...	...	...	4,423	...	1,583	...	10,915	...	10,915
N.-W.F.Province	...	1,319	...	1,381	...	65	...	...	...	...	...	2,765	...	2,765
TOTAL	2,108	2,688	403	3,010	...	65	...	4,423	...	1,583	...	13,680	...	13,680
												Total India converted into £ at ₹15=£1	£	912

No. 67Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply	Sewage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	483	...	..	...	5,277	18	...	...	...	1,184	6,962	...	6,962
Bengal	...	...	...	...	...	...	...	...	...	35,452	35,452	...	35,452
TOTAL	483	...	...	...	5,277	18	...	...	...	36,636	42,414	...	42,414
										Total India converted into £ at ₹15=£1		£	2,828

No. 67Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbour.	Light Houses.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Baluchistan	...	...	...	...	245	2	...	...	...	34	281	...	281
Bengal	15,000	...	22,995	...	...	...	...	...	...	...	37,995	...	37,995
N.-W. F. Provinces	...	...	..	..	1,000	..	...	...	...	...	1,000	...	1,000
TOTAL	15,000	...	22,995	...	1,245	2	...	...	...	34	39,276	...	39,276
											Total India converted into £ at ₹15=£1		2,618

No. 67Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

K—Other Public Works.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Customs.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of Law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agencies.	Minor Departments.	Public Works.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	607	607	...	607
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,569	...	...	2,509	...	...	...	300	33,778	...	33,778
U. P. of Agra and Oudh	76	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	203	...	701	980	...	980
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	988	...	...	...	...	...	...	...	...	...	988	...	988
TOTAL	76	...	...	...	...	...	...	...	...	...	...	...	...	988	...	31,569	...	...	2,509	...	203	...	1,008	36,353	...	36,353
																								Total India converted into £ at ₹15=£1	£	2,424

No. 67Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamp and Stationery.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency	Courts of Law.	Jails.	Police.	Educational	Ecclesiastical.	Medical.	Political, Agency.	Minor Dept	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	17,374	17,374	...	17,374
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,989	1,989	...	1,989
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16	...	...	...	...	730	723	7,037	8,526	...	8,526
Madras	...	...	...	...	...	...	...	...	...	...	...	...	...	16,833	...	...	...	...	...	...	...	...	...	16,833	...	16,833
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...	16,833	...	16	...	...	...	...	730	723	26,420	44,722	...	44,722

Total India converted into £ at R15=£1 . £ 2,981

No. 67Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.						
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
U. P. of Agra and Oudh	68	50	...	...	...	...	...	78	...	...	158	354	...	354
Madras	...	...	...	1,557	...	...	548	1,770	...	...	...	3,875	...	3,875
Bengal	10,000	...	1,000	...	...	...	...	...	...	...	...	11,000	...	11,000
TOTAL	10,068	50	1,000	1,557	...	...	548	1,848	...	...	158	15,229	...	15,229

Total India converted into £ at R15=£1 . £ 1,015

No. 67Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked, but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	...	9,873	...	3,763	...	...	...	...	...	...	...	...	13,636	...	13,636
Assam	...	...	...	...	...	...	...	...	311	23,213	...	...	23,524	...	23,524
Bengal	12,204	...	500	...	...	...	...	...	...	...	...	...	12,704	...	12,704
U. P. of Agra and Oudh	933	601	...	1,676	...	...	200	8	...	8	986	...	4,412	...	4,412
Madras	3,840	2,494	1,734	17,369	2,552	11,186	2,140	2,200	24	2	...	...	43,541	610	42,931
TOTAL	16,977	12,968	2,234	22,808	2,552	11,186	2,340	2,208	335	23,223	986	...	97,817	610	97,207

Total India converted into £ at R15=£ 1 . £ 6,480

No 67Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Punjab	21,005	...	...	...	...	...	...	...	...	...	21,005	...	21,005
Assam	10,420	...	...	...	...	...	...	...	...	...	10,420	...	10,420
Bengal	– 300	...	...	...	...	...	...	...	...	93,937	93,637	...	93,637
U. P. of Agra and Oudh	...	...	320	...	584	...	...	...	...	26,242	27,146	...	27,146
Madras	34,922	...	...	...	6,594	...	6,26,000	...	...	1,03,500	7,71,016	...	7,71,016
TOTAL	66,047	...	320	...	7,178	...	6,26,000	...	...	2,23,679	9 23,224	...	9,23,224
											Total India converted into £ at R15=£1	£	61,548

No. 67Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS OF MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Assam	1,424	...	...	...	...	...	...	...	...	...	1,424	...	1,424
Bengal	...	...	5,000	...	...	...	...	...	...	15,052	20,052	...	20,052
U. P. of Agra and Oudh	...	288	...	...	...	...	...	...	...	13,499	13,787	...	13,787
Madras	2,227	...	...	...	...	500	...	...	...	20,004	22,731	890	21,841
TOTAL	3,651	288	5,000	...	...	500	...	...	...	48,555	57,994	890	57,104
											Total India converted into £ at R15=£1	£	3,807

No. 67Ai—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...		...	...	..	...	...	...	...	...	...	...	220	90	...	...	...	...	...	...	310		310
Central India	...	...	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	3	18	...	...	...	21	...	21
Central Provinces	...	...	...	...		...	...	...	...	...	...	3,373	...	...	...	...	...	...	...	...	10,997	...	...	14,370	...	14,370
Burma	...	...	...	...		...	...	...	1,618	...	...	...	...	...	...	25,602	...	...	1,478	...	...	...	4,515	33,213	...	33,213
Bengal	4,448	116	...	...	5,926	...	...	67	2,854	83	...	13,845	3,325	11,236	10,663	2,252	4,170	3,656	5,884	...	...	18,072	5,232	91,829	...	91,829
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,551	64,867	...	1,581	...	...	86	3,588	82,673	...	82,673
Madras	27,951	...	...	...	...	...	...	...	...	...	...	2,290	...	...	...	...	31,038	...	1,16,184	...	381	13,553	34,017	2,26,314	298	2,26,016
Bombay	...	...	...	...	...	...	...	...	...	...	...	2,341	...	...	...	...	30,493	...	2,702	...	...	...	2,866	38,402	...	38,402
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,872	...	2,790	...	370	218	...	5,250	...	5,250
Punjab	...	...	...	...	...	...	...	...	...	...	...	4,636	...	...	...	8,387	69,336	...	20,613	...	24,687	451	9,051	1,37,161	...	1,37,161
TOTAL	32,399	116	...	...	5,926	...	...	67	4,472	83	...	26,485	3,325	11,236	10,663	49,012	2,01,866	3,656	1,51,235	18	36,435	32,380	60,169	6,29,543	298	6,29,245
																								Total India converted into £ at R15=£1	£	41,950

No. 67Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Land Revenue.	Opium.	Salt.	Stamps and stationary.	Excise.	Custom.	Forest.	Registration.	Postal.	Telegraph.	Mint.	Administration.	Treasury and Currency.	Courts of law.	Jails.	Police.	Educational.	Ecclesiastical.	Medical.	Political Agency.	Minor Departments	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	35	766	...	...	...	...	...	133	934	...	934
Central India	...	...	...	...	...	...	...	...	...	...	...	125	...	...	...	...	...	...	...	963	...	576	...	1,664	...	1,664
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	1,476	...	...	...	...	...	...	...	...	2,924	...	291	4,691	...	4,691
Burma	...	...	...	...	...	...	...	...	312	...	...	...	...	...	...	5,957	1,248	...	3,157	...	...	...	1,445	12,119	...	12,119
Bengal	...	...	...	...	2,384	...	...	...	680	74	...	4,758	321	2,867	1,397	1,050	821	166	2,227	...	24	2,029	8,935	27,733	...	27,733
U. P. of Agra and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27,828	88,938	...	2,708	...	...	576	2,455	1,22,505	...	1,22,505
Madras	17,125	...	...	...	...	...	...	...	...	...	...	941	...	...	...	...	18,806	...	28,653	...	1,624	18,89	43,912	1,29,957	...	1,29,957
Bombay	...	...	...	...	...	...	...	...	...	...	...	1,048	...	...	...	...	60,881	...	8,285	...	...	...	984	71,198	...	71,198
N.-W. F. Province	...	...	...	...	...	...	...	...	...	...	...	200	...	...	...	150	2,587	...	2,590	...	259	507	120	6,413	...	6,413
Punjab	...	...	...	...	...	...	...	...	...	...	...	8,447	...	...	...	4,467	41,081	...	12,553	...	3,534	15,692	6,681	92,455	...	92,455
TOTAL	17,125	...	...	...	2,384	...	...	...	992	74	...	16,995	321	2,867	1,397	39,487	2,15,128	166	60,173	963	8,365	38,276	64,956	4,69,669	...	4,69,669
																								Total India converted into £ at R15=£1	£	31,311

No. 67Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central India	1,422	...	...	...	...	...	...	...	...	...	...	...	1,422	...	1,422
Central Provinces	...	...	1,418	...	...	...	308	...	6,056	2,607	...	...	10,479	...	10,479
Burma	29,254	3,165	33,466	64,548	6,012	3,113	8,384	7,602	4,322	57,959	1,299	...	2,19,124	...	219,124
Bengal	1,20,721	4,25,515	1,85,718	4,40,886	128,962	1,57,964	62,190	14,280	25,976	17,087	6,623	...	15,85,922	...	15,85,922
U. P. of Agra and Oudh	572	262	1,442	8,150	703	2,262	8,342	730	3,178	759	...	...	26,400	...	26,400
Madras	2,25,874	1,30,699	62,849	90,132	30,622	63,077	48,789	12,309	133,409	65,247	3,263	...	8,66,270	2,790	8,63,480
Bombay	293	3,311	1,492	12,288	8,479	479	18,168	17,173	30,749	42,659	10,731	...	1,45,822	...	1,45,822
N.-W. F. Province	82	1,992	1,696	1,363	...	...	...	...	106	1,710	...	...	6,949	...	6,949
Punjab	3,296	6,990	11,221	8,005	...	1,428	196	...	330	9,288	763	...	41,517	...	41,517
TOTAL	3,81,514	5,71,934	2,99,302	6,25,372	1,74,778	2,28,323	1,46,467	52,094	2,04,126	1,97,316	22,679	...	29,03,905	2,790	29,01,115
													Total India converted into £ at R15=£1	£	193,408

No. 67Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	METALLED ROADS.		UNMETALLED ROADS.		ROADS.				Boat-bridges and ferries.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Bridged and drained throughout.	Partially bridged and drained.	Bridged and drained throughout.	Partially bridged and drained.	Banked and surfaced with "muram" or similar material, but not drained.	Banked but not surfaced, partially bridged and drained.	Cleared, partially bridged and drained.	Cleared only.							
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central India	...	411	...	...	491	170	15	...	...	40	3	...	1,130	...	1,130
Assam	...	...	...	...	...	...	...	...	1,377	72	...	...	1,449	...	1,449
Central Provinces	1,221	...	5,676	4,855	17,432	10,782	5,676	16,855	2,786	7,250	4,889	...	77,422	...	77,422
Burma	22,947	5,280	53,087	13,292	2,376	1,999	15,359	3,276	2,034	33,523	87	...	1,53,260	...	1,53,260
Bengal	2,31,021	89,081	4,50,225	4,59,620	13,281	4,15,046	1,59,331	1,88,650	35,735	57,266	20,027	...	21,19,283	...	21,19,283
U. P. of Agra and Oudh	10,600	3,681	39,030	1,06,551	20,150	41,098	37,958	30,910	12,650	5,865	952	...	3,09,445	...	3,09,445
Madras	21,12,602	478,244	1,76,379	78,783	26,512	18,786	12,737	5,443	53,022	44,970	3,934	...	30,11,412	6,639	30,04,773
Bombay	14,381	17,952	29,007	1,47,321	48,597	4,997	35,014	82,399	14,763	64,334	51,612	...	5,20,377	...	5,20,377
N.-W. F. Province	1,346	510	9,626	4,194	350	...	...	3,012	7	2,841	...	...	21,886	...	21,886
Punjab	30,947	1,15,156	33,444	65,767	1,624	10,239	2,885	2,010	3,954	20,711	508	437	2,87,682	...	2,87,682
TOTAL	24,25,065	7,10,315	7,96,474	8,80,383	1,30,813	5,13,117	2,68,975	3,32,555	1,26,328	2,36,872	82,012	437	65,03,346	6,639	64,96,707
													Total India converted into £ at R 15=1£	£	433,114

R.—Other Public Works.

No. 67Am.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Coorg	...	...	...	...	...	3	...	...	...	...	3	...	3
Central Provinces	...	*2,200	...	...	450	...	...	...	...	...	2,650	...	2,650
Burma	43,219	87,352	336	8,149	24,974	1,438	...	...	...	21,977	1,87,445	...	1,87,445
Bengal	...	...	...	...	91,175	3,448	...	...	...	22,212	1,16,835	...	1,16,835
U. P. of Agra and Oudh	17,511	...	...	...	341	4,081	...	...	...	9,238	31,771	...	31,771
Madras	30,911	84,654	236	...	26,100	5,698	...	...	...	18,685	1,66,284	478	1,65,806
Bombay	...	2,201	...	20	1,45,049	151	...	...	...	3,685	1,51,106	...	1,51,106
N. W. F. Province	869	...	...	...	229	...	...	...	...	1,615	2,743	...	2,743
Punjab	2,890	5,530	2,418	...	3,043	1,005	...	...	...	11,971	26,857	...	26,857
TOTAL	95,400	1,81,937	2,990	8,169	2,91,361	16,424	...	...	...	89,413	6,85,694	478	6,85,216
											Total India converted into £ at R15= £1	£	45,681

No. 67An.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Markets.	Paving and streets.	Lighting.	Water-supply.	Sewerage and drainage.	Mines.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contribution.*	NET TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Rajputana	...	...	...	...	100	...	...	...	...	...	100	...	100
Central India	...	...	...	...	104	...	...	...	...	...	104	...	104
Coorg	...	115	...	...	...	217	...	...	...	...	332	...	332
Central Provinces	78	292	...	...	2,831	...	...	...	...	10	3,211	...	3,211
Burma	12,563	25,958	...	438	8,235	1,452	...	...	...	4,410	53,056	...	53,056
Bengal	106	...	...	...	24,956	419	...	...	...	11,604	37,085	...	37,085
U. P. of Agra and Oudh	35,548	...	...	...	8,035	7,977	...	...	...	14,759	66,319	...	66,319
Madras	5,537	14,760	553	...	12,184	944	...	...	...	1,36,602	1,70,670	...	1,70,670
Bombay	...	71	...	451	1,19,660	246	...	...	...	2,957	1,23,385	...	1,23,385
N.-W. F. Province	659	...	...	...	1,300	...	...	...	...	198	2,157	...	2,157
Punjab	2,312	130	8,520	...	8,434	1,888	...	...	...	6,395	27,679	...	27,679
TOTAL	56,803	41,326	9,073	889	1,85,839	13,143	...	...	...	1,77,025	4,84,098	...	4,84,098
											Total India converted into £ at R15 = £1	£	32,273

No. 68.—DETAILED ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS charged to PROVINCIAL or LOCAL REVENUES for, and to end of, the Year 1904-1905.

PROVINCES AND RAILWAYS.	During the year.	To end of previous year.	To end of the year.	REMARKS.
	₹	₹	₹	
IMPERIAL.				
Madras.				
Mayavaram-Mutupet	...	—12,34,720	—12,34,720	
PROVINCIAL.				
Assam.				
Jorhat	437	9,07,124	9,07,561	
Bengal.				
Kaunia-Dhurla Section, Eastern Bengal	...	9,72,507	9,72,507	
United Provinces of Agra and Oudh.				
Lucknow-Sitapur-Seramau Section, Lucknow-Bareilly	...	35,83,456	35,83,456	
Madras.				
Mayavaram-Mutupet	...	24,97,355	24,97,355	
Bombay.				
Hyderabad-Shadipalli Section, Jodhpur-Hyderabad	...	18,43,282	18,43,282	
TOTAL PROVINCIAL	437	98,03,724	98,04,161	
LOCAL.				
Madras.				
Mayavaram-Mutupet	93,317	14,79,932	15,73,249	
TOTAL	93,754	1,00,48,936	1,01,42,690	
Total converted into £ at ₹15 = £1 £	6,250	669,929	676,179	

Details of construction expenditure on Lines are exhibited in Account No. 76, pages 228 and 229, in which this expenditure is incorporated and deducted at foot.

K.—Other Public Works.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section L.—Army.

Revenue £960,931. Expenditure £20,175,694.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Army—Effective	69	Abstract Account of Receipts and Charges	202	...	844,384	15,968,795
„ Non-Effective.	69	Ditto ditto	and	...	116,541	3,109,394
„ Reorganisation.	69	Ditto ditto	203	...	6	1,097,505
Army	69A	Detailed Account of Receipts	206	960,931	...	...
„	69B	Detailed Account of Charges	215	20,175,694	...	...
„	69C	Statement of Established Strength	216	...	...	...
			Total		960,931	20,175,694

No. 69.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1905.

ARMY RECEIPTS.

Number of corresponding Grants.		For details *see* page	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total India.	Total India converted into £ at ₹15=£1.	England.	Total India and England.
			₹	₹	₹	₹	₹	£	£	£
	EFFECTIVE SERVICES.									
III	Regimental Pay, Allowances, and Charges	204	21,015	20,551	13,964	19,281	74,811	4,987	136	5,123
IV	Supply and Transport	204	16,25,874	19,15,525	1,17,807	5,60,666	42,19,872	281,325	...	281,325
V	Remount and Veterinary Establishments, Supplies and Services	204	69,052	15,492	9,903	27,853	1,22,300	8,153	...	8,153
VI	Clothing Establishments, Supplies and Services	204	2,69,288	1,72,540	1,97,456	1,12,223	7,51,507	50,101	19,815	69,916
VII	Barrack Establishments, Supplies and Services	205	5,104	7,273	4,545	5,012	21,934	1,462	...	1,462
IX	Medical Establishments, Supplies and Services	205	63,566	44,502	3,07,236	1,06,652	5,21,956	34,797	...	34,797
X	Ordnance Establishments, Stores, and Camp Equipage	205	7,41,947	1,59,313	3,61,075	3,09,603	15,71,938	104,796	17,393	122,189
XII	Education	205	528	22,913	426	560	24,427	1,629	...	1,629
XIII	Sea Transport Charges	206	4,274	3,288	3,623	23,080	34,265	2,284	189,143	191,427
XIV	Miscellaneous Services	206	2,69,761	1,10,575	4,116	28,396	4,12,848	27,523	100,840	128,363
	TOTAL EFFECTIVE SERVICES		30,70,409	24,71,972	10,20,151	11,93,326	77,55,858	517.057	327,327	844,384
			55,42,381							
	NON-EFFECTIVE SERVICES.									
XVI	Rewards for Military Services	206	999	2,336	382	355	4,072	272	...	272
XVIII	Military Pensions to Natives	206	4,400	2,352	3,904	18,740	29,396	1,960	...	1,960
XIX	Family Pensions and Compassionate Allowances to Europeans	206	4,75,735	2,41,375	3,03,171	2,92,569	13,12,850	87,523	26,786	114,309
	TOTAL NON-EFFECTIVE SERVICES		4,81,134	2,46,063	3,07,457	3,11,664	13,46,318	89 755	26,786	116,541
			7,27,197							
	RE-ORGANISATION	206	65	...	1	29	95	6	...	6
			65							
	TOTAL ARMY RECEIPTS	206	35,51,608	27,18,035	13,27,609	15,05,019	91,02,271	606,818	354,113	960,931
			62,69,643							

		For details *see* page	Government of India.		Madras Command.	Bombay Command.	Total India.	Total India converted into £ at ₹15=£1.	England.		Total India and England.
			Bengal Command.	Punjab Command.					Stores.	Other Charges.	
	Effective Services.		₹	₹	₹	₹	₹	£	£	£	£
1	Army and Garrison Staff	207	13,32,776	23,97,962	9,82,584	12,42,464	59,55,786	397,052	...	...	397,052
2	Administrative Staff	207	8,53,923	4,15,494	5,42,263	4,12,942	22,24,622	148,308	...	...	148,308
3	Regimental Pay, Allowances, and Charges	208	2,78,22,675	2,97,03,737	1,88,53,348	2,17,71,568	9,81,48,328	6,543,222	...	1,043,326	7,586,548
4	Supply and Transport	209	1,23,22,037	1,38,40,262	69,77,334	92,00,445	4,23,40,078	2,822,672	69,027	...	2,891,699
5	Remount and Veterinary Establishments, Supplies and Services	210	28,88,356	1,84,619	8,02,560	10,85,186	49,60,721	330,715	...	8,543	339,258
6	Clothing Establishments, Supplies and Services	210	15,59,223	3,93,466	6,33,041	3,12,039	28,97,769	193,185	212,903	...	406,088
7	Barrack Establishments, Supplies and Services	210	7,17,447	5,97,866	3,94,258	4,49,013	21,58,584	143,906	...	...	143,906
8	Administration of Martial Law	211	70,783	1,16,060	72,237	69,689	3,28,769	21,918	...	...	21,918
9	Medical Establishments, Supplies and Services	211	27,72,105	23,17,544	16,84,200	21,58,521	89,32,370	595,491	47,115	10,457	653,063
10	Ordnance Establishments, Stores and Camp Equipage	212	55,83,786	15,75,623	19,75,372	26,53,620	1,17,88,401	785,893	1,142,545	24,987	1,953,425
11	Ecclesiastical	212	1,30,203	1,27,176	64,731	99,224	4,21,334	28,089	...	...	28,089
12	Education	212	59,432	2,39,622	1,19,782	47,374	4,66,211	31,081	...	...	31,081
13	Sea Transport Charges	213	65,907	4,723	1,09,202	7,04,043	8,83,875	58,925	...	382,503	441,428
14	Miscellaneous Services	213	81,60,898	13,54,716	4,18,486	22,75,290	1,22,09,390	813,959	...	4,719	818,678
15	Volunteer Corps	213	10,25,891	2,20,423	7,73,829	4,55,254	24,75,397	165,026	...	...	165,026
			6,53,65,442	5,74,86,293	3,44,03,228	4,29,36,672	19,61,91,635	13,079,442	1,471,590	1,474,535	16,025,567
	Unadjusted Expenditure	214	−5,03,563	−2,66,527	−1,03,531	22,042	−8,51,579	−56,772	...	...	−56,772
	Total Effective Services		6,48,61,879	5,32,19,766	3,42,99,697	4,29,58,714	19,53,40,056	13,022,670	1,471,590	1,474,535	15,968,795
			11,80,81,645						2,946,125		
	Non-Effective Services.										
16	Rewards for Military Services	213	65,909	47,910	18,361	16,452	1,48,632	9,909	...	52	9,961
17	Military Pensions to Europeans	214	4,62,504	1,40,036	3,49,862	1,89,923	11,42,325	76,155	...	2,298,173	2,374,328
18	Military Pensions to Natives	214	19,37,338	22,59,079	24,91,034	10,86,476	77,73,927	518,262	...	9,940	528,202
19	Family Pensions and Compassionate Allowances to Europeans	214	98,596	21,317	97,508	68,464	2,85,885	19,059	...	129,187	148,246
20	Departmental Pensions and Gratuities	214	3,21,700	61,603	1,65,638	1,80,832	7,29,86	48,657	...	...	48,657
	Total Non-Effective Services		28,86,047	25,30,035	31,22,403	15,42,147	1,00,80,632	672,042	...	2,437,352	3,109,394
			54,16,082						2,437,352		
	Re-organisation	215	24,47,244	8,39,398	5,44,785	23,35,660	61,67,087	411,139	686,366	...	1,097,505
			32,86,642						686,366		
	Total Army Charges	215	7,01,95,170	5,65,89,199	3,79,66,885	4,68,36,521	21,15,87,775	14,105,851	2,157,956	3,911,887	20,175,694
			12,67,84,369						6,069,843		

No. 69A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1905.

HEADS OF RECEIPTS.	Government of India: Bengal Command.	Government of India: Punjab Command.	Madras Command.	Bombay Command.	Total.
RECEIPTS UNDER GRANT III. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	£	₹
Discharge Purchase Money	7,385	8,790	2,910	4,395	23,480
Unclaimed Balances of Deserters and others	128	—121	204	23	231
Hutting Money	...	...	2,361	...	2,361
Miscellaneous	13,502	11,882	8,492	14,863	48,739
TOTAL ₹	21,015	20,551	13,964	19,281	74,811
Total India converted into £ at ₹15 = £1 £					4,987
IN ENGLAND: Discharge Purchase Money £					136
TOTAL £					5,123
RECEIPTS UNDER GRANT IV. SUPPLY AND TRANSPORT.					
Sale of Provisions and Stores	2,44,211	1,21,821	78,197	1,88,598	6,32,827
Sale of Malt Liquor	12 59,200	15,03,103	1,277	2,78,866	30,42,446
Sale of Rum	23,844	70,195	4,989	7,541	1,06,569
Recoveries on account of Dairy Farms	4,608	7,872	...	1,342	13,822
Value of Stores issued to other Departments	15,331	1,819	1,588	—18,435	303
Recoveries on account of Table Money, etc., in Inland Steamers	6	11	285	...	302
Cattle Farms	...	...	237	...	237
Sale of Transport or Battery Cattle	10,208	43,894	4,898	9,345	68,345
Miscellaneous Transport Receipts for hire of Cattle, sale of old Equipments, etc.	13,370	53,476	8,087	13,158	88,091
Miscellaneous Ambulance Receipts for hire of Cattle, sale of old Equipments, etc.	359	37	210	171	777
Receipts in connection with Grass Cultivation	44,888	49,635	3,149	37,175	1,34,847
Miscellaneous	9,812	25,119	14,635	42,905	92,471
Special Services— Occupation of Chitral and its communications	37	38,543	255	...	38,835
TOTAL	16,25,874	19,15,525	1,17,807	5,60,666	42,19,872
Total India converted into £ at ₹15 = £1 £					281,325
RECEIPTS UNDER GRANT V. REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Cattle and Remounts	13,197	...	823	5,198	19,218
Sale of Regimental Cast Horses	26,360	8,653	25,726	5,156	65,895
Sale of Chargers selected by Officers	9,284	5,814	17,977	13,846	46,921
Rent of Lands	...	...	...	3,441	3,441
Miscellaneous	20,211	1,025	—34,623	212	—13,175
TOTAL ₹	69,052	15,492	9,903	27,853	1,22,300
Total India converted into £ at ₹15 = £1 £					8,153
RECEIPTS UNDER GRANT VI. CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Sale of Clothing, etc.	1,00,273	68,069	77,277	32,668	2,78,287
Sale of Necessaries	1,07,054	94,812	73,897	79,323	3,55,086
Value of Stores issued to other Departments	56,533	8,696	34,918	—1,672	98,475
Miscellaneous	5,428	963	11,364	1,904	19,659
TOTAL IN INDIA ₹	2,69,288	1,72,540	1,97,456	1,12,223	7,51,507
Total India converted into £ at ₹15 = £1 £					50,101
IN ENGLAND: Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.; Clothing and Necessaries £					19,815
TOTAL £					69,916

No. 69A.—Detailed Account of Army Receipts for the Year ended 31st March 1905—*continued.*

HEADS OF RECEIPTS.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT VII.					
Barrack Establishments, Supplies and Services.					
Sale of Barrack Bedding, etc.	1,136	5,427	1,432	3,740	11,735
Recoveries for damaged or deficient Barrack Utensils, etc.	3,092	1,677	2,792	1,210	8,771
Value of Stores issued to other Departments	427	...	—5	46	468
Miscellaneous	449	169	326	16	960
Total ₹	5,104	7,273	4,545	5,012	21,934
Total India converted into £ at ₹15 = £1 £					1,462
RECEIPTS UNDER GRANT IX.					
Medical Establishments, Supplies and Services.					
Sale of Medical Stores	6,700	11,053	11,225	7,262	36,240
Stoppages from Officers and Men in Hospitals	484	363	221	238	1,306
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	...	2,106	2,106
Value of Stores issued to other Departments	50,522	29,583	2,91,546	92,503	4,64,154
Miscellaneous	5,860	3,411	4,244	4,543	18,058
Special Services—					
Occupation of Chitral and its communication	...	92	...	..	92
Total ₹	63,566	44,502	3,07,236	1,06,652	5,21,956
Total India converted into £ at ₹15 = £1 £					34,797
RECEIPTS UNDER GRANT X.					
Ordnance Establishments, Stores, and Camp Equipage.					
Arsenals and Depôts—					
Sale of Ordnance Stores and Camp Equipage	2,56,939	3,13,728	1,95,817	3,68,793	11,35,277
Work executed in Manufacturing Departments	22	133	399	1,441	1,995
Value of Stores issued to other Departments	32,027	*—1,69,013*	1,10,598	*—1,39,586*	*—1,65,974*
Miscellaneous	38,360	14,365	17,390	15,405	85,520
Factories—					
Sale of Ordnance Stores	4,02,659	6	34,485	62,557	4,99,707
Value of Stores issued to other Departments	866	...	1,934	2	2,802
Work executed in Manufacturing Departments	2	...	...	...	2
Miscellaneous	11,072	94	452	991	12,609
Total in India ₹	7,41,947	1,59,313	3,61,075	3,09,603	15,71,938
Total India converted into £ at ₹15 = £1 £					104,796
In England:					
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment, proceeds of sales of unserviceable Military stores, etc.: Ordnance and Miscellaneous £					17,393
Total £					122,189
RECEIPTS UNDER GRANT XII.					
Education.					
Receipts for damaged Library Books	21	...	...	6	27
Receipts from Schools, etc.	490	22,913	415	554	24,372
Miscellaneous	17	...	11	...	28
Total ₹	528	22,913	426	560	24,427
Total India converted into £ at ₹15= £1 £					1,629

No. 69 A.—Detailed Account of Army Receipts for the Year ended 31st March 1905—*concluded.*

HEADS OF RECEIPTS.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
	₹	₹	₹	₹	₹
RECEIPTS UNDER GRANT XIII.					
SEA TRANSPORT CHARGES.					
Table Money	2,847	1,940	3,126	2,175	10,088
Recoveries for medical comforts from troops proceeding to sea	...	3	...	...	3
Recoveries of Table Money, etc., in Indian Troop Service Transports	1,127	1,338	497	19,938	22,900
Passage money	300	...	...	967	1,267
Miscellaneous	...	7	...	...	7
TOTAL IN INDIA . ₹	4,274	3,288	3,623	23,080	34,265
IN ENGLAND: **Total India converted into £ at ₹15=£1** . . £					2,284
Contribution by the Imperial Government in respect of cost of the Transport of Troops . . . . . £ 130,000					
Indian Troop Service:					
Receipts from the Imperial Govt. recoveries on account of messing, etc. „ 58,950					
Passage of Officers and Troops:					
Recoveries on account of messing . . . . . „ 193					
£					189,143
TOTAL . £					191,427
RECEIPTS UNDER GRANT XIV.					
MISCELLANEOUS SERVICES.					
Fines and Forfeitures of Contractors and others	6,002	2,511	2,926	2,305	13,744
Fines and penalties	...	...	...	12	12
Miscellaneous	7,651	91,008	1,190	11,917	1,11,766
Special Services—					
Occupation of Chitral and its Communications	...	14	...	...	14
Tibet Mission	2,56,108	17,038	...	29	2,73,175
Aden Delimitation Commission	...	4	...	14,133	14,137
TOTAL IN INDIA . ₹	2,69,761	1,10,575	4,116	28,396	4,12,848
Total India converted into £ at ₹15=£1 . . £					27,523
IN ENGLAND:					
Contribution by the Imperial Government in respect of Military charges for Aden £ 100,000					
Fees received in respect of King's India Cadets at the Royal Military College, Sandhurst . . . . . „ 840					100,840
TOTAL . £					128,363
RECEIPTS UNDER GRANT XVI.					
REWARDS FOR MILITARY SERVICES.					
Decorations and Medals	999	2,336	382	355	4,072
Total India converted into £ at ₹15=£1 . . £					272
RECEIPTS UNDER GRANT XVIII.					
MILITARY PENSIONS TO NATIVES.					
Miscellaneous	4,400	2,352	3,904	18,740	29,396
Total India converted into £ at ₹15=£1 . . £					1,960
RECEIPTS UNDER GRANT XIX.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Indian Military Service Family Pensions . .	4,75,735	2,41,375	3,03,171	2,92,569	13,12,850
Total India converted into £ at ₹15=£1 . . £					87,523
IN ENGLAND:					
Subscriptions towards Indian Military Service Family Pensions . . . . £					26,786
TOTAL . £					114,309

	Bengal Command.		Punjab Command.		Madras Command.		Bombay Command.		TOTAL.
	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	
RE-ORGANISATION.									
Supply and Transport	...	...	...	...	1	...	...		1
Ordnance	65	...	...	...	...	...	29		94
TOTAL IN INDIA .	65	...	...	...	1	...	29		95
Total India converted into £ at ₹15=£1 . . £									6
TOTAL RECEIPTS, MILITARY DEPARTMENT.									
IN INDIA . . . . . ₹	35,51,608		27,18,035		13,27,609		15,05,019		91,02,271
Total India converted into £ at ₹15=£1 . . . . . £									606,818
IN ENGLAND . . . . . £									354,113
TOTAL . .									960 931

No. 69 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1905.

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 1.	₹	₹	₹	₹	₹
ARMY AND GARRISON STAFF.					
Commander-in-Chief	46,528	2,45,256	14,943	8,684	3,15,411
Lieutenant-Generals Commanding the Forces	95,839	91,186	78,556	1,07,930	3,73,511
Adjutant General's Department	1,45,637	4,23,493	84,553	1,18,323	7,72,006
Artillery Branch	15,183	1,07,772	6,196	19,524	1,48,675
Cavalry Branch	1,524	35,034	827	2,164	39,549
Musketry Inspection	39,613	64,795	27,123	29,389	1,60,920
Quarter Master General's Department	40,016	2,24,711	17,335	30,476	3,12,538
Quarter Master General's Department, Intelligence and Mobilization Branches	9,910	3,00,645	...	5,183	3,15,738
Gymnastic Instruction	26,292	8,779	8,236	10,626	53,933
Army Signalling	1,497	23,657	518	18,275	43,947
Mounted Infantry Schools	41,719	80,371	41,787	45,415	2,09,292
School of Cookery	...	...	...	6,521	6,521
District Commands and Staff	6,02,269	5,48,963	4,99,022	6,39,213	22,89,467
Garrison and Station Staff	1,64,174	1,76,082	1,49,490	62,657	5,52,403
Hill Sanitaria	1,00,335	58,896	28,149	72,952	2,60,332
Miscellaneous Depôts	...	...	25,849	65,132	90,981
Staff Miscellaneous	2,240	...	...	...	2,240
Special Services— Occupation of Chitral and its communications	...	8,322	...	...	8,322
TOTAL ₹	13,32,776	23,97,962	9,82,584	12,42,464	59,55,786
Total India converted into £ at ₹15=£1 £					397,052
GRANT 2.					
ADMINISTRATIVE STAFF.					
Personal Staff of the Governor-General, Governors, and Lieutenant-Governors	70,413	6,858	36,536	33,083	1,46,890
Accountant General, Military Department	1,68,585	142	—377	358	1,68,708
Controller of Military Accounts—					
Central Branch	82,588	64,634	48,536	47,579	2,43,337
Accounts Branch	54,049	48,624	33,728	43,244	1,79,645
Pay Branch	1,49,689	1,30,716	1,06,665	1,26,031	5,13,101
Supply and Transport Branch	1,20,090	1,19,518	76,882	86,401	4,02,891
Supply and Transport Branch, Rangoon	...	...	73,314	...	73,314
Ordnance and Clothing Branch	81,363	...	69,102	1,000	1,51,465
Pay Offices (Rangoon and Bombay)	...	...	19,264	22,211	41,475
Pension Pay Offices and Pension Payments	171	15,857	65,354	21,432	1,02,814
Inspection, Special Duties and Probationers	55,172	15,869	10,842	24,458	1,06,341
Examiner, Ordnance Factory Accounts in India	71,059	...	1	...	71,060
Officers in charge, Treasure Chests	744	1,086	2,416	7,145	11,391
Special Services— Occupation of Chitral and its communications	...	9,604	...	...	9,604
Gilgit Agency	...	2,586	...	...	2,586
TOTAL ₹	8,53,923	4,15,494	5,42,263	4,12,942	22,24,622
Total India converted into £ at ₹15=£1 £					148,308

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 3. REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	₹	₹	₹	₹	₹
European Army.					
Artillery	39,22,097	32,94,311	19,98,167	37,62,591	1,29,77,166
Cavalry	16,54,835	16,43,982	10,01,689	5,13,517	48,14,023
Engineers	15,391	12,606	....	1,359	29,356
Infantry	1,00,66,433	83,23,610	58,25,076	68,42,005	3,10,57,118
Invalid and Veteran Establishment	816	...	16,226	...	17,042
Officers of the Indian Army	2,83,181	3,19,578	1,75,318	1,61,403	9,39,480
General List, Cavalry	...	2,639	...	...	2,639
General List, Infantry	...	...	12,781	6,425	19,206
General Officers, unemployed	...	4,260	7,454	5,382	17,096
Army Reserve	28,197	4,997	14,510	16,020	63,724
Recruiting Rewards, etc.	312	—6,014	—14,102	1,719	—18,085
Kit Money for Recruits on Enlistment	1,005	3,680	578	3,807	9,070
Annual Grant-in-aid of Half-mounting	4,333	7,917	2,006	6,601	20,857
Hutting Money	11,554	3,605	2,008	8,729	25,896
Batta	3,692	7,595	5,285	5,983	22,555
Postage Charges	17,269	15,043	8,133	9,328	49,773
Family Allowances	1,15,297	95,569	69,697	75,740	3,56,303
Incidental Expenses of a Regimental nature	41,932	30,958	23,360	31,780	1,28,030
Purchase of Books and Periodicals	38	325	2,449	2,838	5,650
	1,61,66,382	1,37,64,661	91,50,629	1,14,55,227	5,05,36,899
Deduct—Hospital and Grocery stoppages	95,009	64,613	54,742	64,009	2,78,373
TOTAL	1,60,71,373	1,37,00,048	90,95,887	1,13,91,218	5,02,58,526
IN ENGLAND: **Total India converted into £ at ₹15 = £1**					£ 3,350,568
Payments to the Imperial Government on account of Disbursements by the War Office in respect of His Majesty's British Forces serving in India—					
For the year 1904-1905				£646,000	
Less – Refund of overpayments for the year 1902-03				*1,350*	
" " " " 1903-04				*66*	
Adjustments through War Office, Miscellaneous Accounts				*32*	*1,448*
					644,552
Furlough allowances of Officers and men of British Regiments serving in India					111,778
Advances to Regiments proceeding to India					7,419
Pay and allowances during Voyage, of Regiments returning from India					5,268
Furlough allowances of Officers of the Indian Service					269,603
Outfit allowances to officers on promotion to Commissioned rank					200
Deferred Pay issued to Non-commissioned Officers on their discharge					1,574
Pay and allowances of Second Lieutenants on appointment, etc.					1,086
Pay and expenses of Native Orderlies to His Majesty the King					1,246
				£	1,043,326
Native Army. TOTAL EUROPEAN ARMY				£	4,393,894
Artillery	82,104	6,15,049	1,48,842	8,707	8,54,702
Body-Guard	63,260	...	45,455	1,948	1,10,663
Cavalry	39,50,846	56,09,286	7,77,429	39,72,871	1,43,10,432
Sappers and Miners	3,85,321	1,73,351	5,24,707	4,38,157	15,21,536
Indian Sub-Marine Mining Corps	53,823	19,560	81,850	1,32,697	2,87,930
Infantry	63,75,727	83,94,180	75,30,751	54,00,622	2,77,01,280
Recruiting Depôts	32,260	50,444	17,570	16,980	1,17,254
Reserve Forces	4,20,144	6,23,481	46,957	78,793	11,69,375
Hutting Money	79,932	48,418	2,08,349	58,316	3,95,015
Batta	9,154	24,305	81,951	24,514	1,39,924
Incidental Expenses of a Regimental nature	38,159	49,298	26,755	28,424	1,42,636
Kit Money for Recruits on Enlistment	1,01,466	1,47,642	78,425	89,351	4,16,884
Annual Grant-in-aid of Half-mounting	1,29,475	1,79,515	1,57,884	1,10,556	5,77,430
Postage Charges	13,061	18,690	12,304	11,135	55,190
Purchase of Books and Periodicals	5,210	3	8	71	5,292
Family Allowances	11,762	1,671	14,922	7,729	36,084
Special Services.					
Occupation of Chitral and its communications	—23	45,862	4,111	...	49,950
	1,17,51,681	1,60,00,755	97,58,270	1,03,80,871	4, 78,91,577
Deduct—Hospital and Grocery stoppages	379	66	809	521	1,775
TOTAL NATIVE ARMY ₹	1,17,51,302	1,60,00,689	97,57,461	1,03,80,350	4,78,89,802
Total India converted into £ at ₹15=£1					£ 3,192,654
TOTAL — INDIA ₹	2,78,22,675	2,97,00,737	1,88,53,348	2,17,71,568	9,81,48,328
TOTAL — Total India converted into £ at ₹15=£1					6,543,222
TOTAL — ENGLAND				£	1,043,326
				TOTAL £	7,586,548

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 4. SUPPLY AND TRANSPORT.	₹	₹	₹	₹	₹
Establishments.					
Supervising Staff	3,09,589	1,18,326	1,21,780	1,00,510	6,50,205
Executive Establishment—Supply and Transport	8,11,769	7,47,750	6,10,575	6,02,887	27,72,981
Transport.					
Transport Enumeration	41,705	1,76,209	...	41,053	2,58,967
Unorganised Transport	1,65,576	2,73,723	81,075	77,435	5,97,809
Mule Corps	2,46,353	2,75,622	2,21,917	2,92,249	10,36,141
Mule Cadres	93,018	4,33,723	...	1,239	5,27,980
Silladar Camel Corps	320	7,42,992	...	21,873	7,65,185
Pony Cart Train Cadres	33,570	28,761	...	367	62,698
Service Grantee Camel Corps	21	27,549	...	...	27,570
Reserve of Mule Drivers and Artificers	16,170	45,166	...	...	61,336
Subordinate Establishments	98,547	71,655	61,801	85,655	3,17,658
Cattle Depôt (Hoonsoor)	...	...	7,886	...	7,886
Agent for Government Consignments	*—9,605*	...	...	...	*—9,605*
Ghilzai Camel Corps	...	...	...	379	379
Mechanical Transport	...	...	...	19,962	19,962
Supplies.					
Provisions for Europeans	34,51,854	24,26,893	19,83,771	23,86,810	1,02,49,328
Provisions for Natives	2,14,360	92,965	5,77,682	7,03,543	15,88,550
Compensation to Natives for dearness of Provisions	6,86,893	5,21,992	5,86,611	5,04,640	23,00,136
Compensation to Native Cavalry for dearness of Forage	6,084	32,793	...	3,33,963	3,72,840
Purchase of Reserve Stock	1,02,172	*—530*	9,869	1,00,644	2,12,155
Malt Liquor purchased locally	8,86,753	21,56,851	346	...	30,43,950
Rum	22,177	17,381	3,299	...	42,857
Expenditure connected with Dairy Farms	15,260	27,105	3,400	42,998	88,763
Contingent Expenses	...	225	...	33	258
Services.					
Hire of Transport	2,25,414	1,54,380	63,966	1,28,306	5,72,066
Sea and Inland Water Charges	1,33,109	342	94,602	2,24,605	4,52,658
Railway Charges	16,04,456	15,48,915	9,09,637	13,07,337	53,70,345
Charges in connection with Grass Cultivation	6,28,484	6,51,774	96,970	2,82,625	16,59,853
Feed of Horses, Ponies, Battery Mules, Yaboos, and Bullocks	8,58,519	8,15,619	8,95,221	4,70,033	30,39,392
Purchase of Mules for Corps and Battery Bullocks	...	...	...	2,875	2,875
Purchase and Repair of Gear for Battery Bullocks	152	720	36	141	1,049
Regimental Equipment and Camp Contingencies	30,331	32,066	19,644	15,127	97,168
Implements, Godown Furniture, and Contingencies	92,060	1,36,364	40,841	1,09,583	3,78,848
Freight Charges of Stores from England	736	1,643	435	839	3,653
Cattle Depôt (Hoonsoor)	...	...	8,357	...	8,357
Reserves of Fodder	64,181	21,621	...	75,239	1,61,041
Miscellaneous	3,06,167	1,43,750	85,307	3,23,107	8,58,331
Transport.					
Unorganised Transport	7,52,625	7,53,456	1,99,955	2,03,261	19,09,297
Mule Corps	4,68,829	2,51,694	2,49,306	6,63,949	16,33,778
Mule Cadres	55,692	1,79,052	13	15	2,34,772
Silladar Camel Corps	53	1,68,154	...	7,223	1,75,430
Pony Cart Train Cadres	19,396	14,448	...	...	33,844
Service Grantee Camel Corps	...	2,882	...	...	2,882
Ghilzai Camel Corps	...	...	...	6,634	6,634
Mechanical Transport	...	...	...	13,308	13,308
Transport charges connected with the Army Bearer Corps	9,585	9,191	11,785	27,059	57,620
	1,24,42,375	1,31,03,222	69,46,087	91,77,506	4,16,69,190
Deduct—Value of supplies to other Departments	*1,67,739*	*13,442*	*21,887*	*—11,471*	*1,91,597*
	1,22,74,636	1,30,89,780	69,24,200	91,88,977	4,14,77,593
Special Services:					
Occupation of Chitral and its communications	47,401	5,59,704	53,134	11,468	6,71,707
Gilgit Agency	...	1,90,778	...	...	1,90,778
TOTAL IN INDIA ₹	1,23,22,037	1,38,40,262	69,77,334	92,00,445	4,23,40,078
Total India converted into £ at ₹15=£1 £					2,822,672
IN ENGLAND:					
Stores for India:					
Supply and Transport Corps £					69,027
TOTAL £					2,891,699

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Government of India. Punjab Command.	Madras Division.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
GRANT 5.					
Remount and Veterinary Establishments, Supplies and Services.					
Supervising Staff	75,338	2,152	300	1,216	79,006
Establishments (Depôts)	2,03,376	7,123	73,484	76,315	3,60,298
Remount Depôt, Garden-Reach	9,545	137	...	...	9,682
Horse, Mule and Donkey Breeding Operations	1,85,233	675	...	76,772	2,62,680
Veterinary Inspection	24,453	49,302	20,590	22,715	1,17,060
Station Veterinary Hospitals	95,584	77,803	72,085	73,762	3,19,234
Veterinary Schools	100	3,113	...	2,941	6,154
Purchase of Remounts	14,18,137	2,446	4,79,741	4,67,352	23,67,676
Feed of Cattle and Remounts	3,04,786	5,653	56,507	78,432	4,45,378
Horse, Mule and Donkey Breeding Operations	1,37,324	3,862	...	2,22,573	3,63,759
Miscellaneous	4,34,480	32,353	99,853	63,108	6,29,794
Total in India ₹	28,88,356	1,84,619	8,02,560	10,85,186	49,60,721
Total India converted into £ at ₹15=£1 £					330,715
In England:					
Purchase of Stallions					8,543
Total					339,258
GRANT 6.					
Clothing Establishments, Supplies and Services.					
Superintending Establishments	64,642	8	55,026	121	1,19,797
Manufacturing and Stores Establishments	37,551	...	29,252	341	67,144
Supplies and Services—					
Factories	12,36,546	10,567	2,62,887	4,895	15,14,895
Regimental	1,02,087	1,40,075	65,095	81,526	3,88,783
Compensation in lieu of Clothing	2,61,075	2,51,430	2,47,575	1,84,180	9,44,260
	17,01,901	4,02,080	6,59,835	2,71,063	30,34,879
Deduct—Value of supplies to other Departments	*1,64,223*	*9,030*	*26,794*	*—40,976*	*1,59,071*
	15,37,678	3,93,050	6,33,041	3,12,039	28,75,808
Special Services:					
Occupation of Chitral and its communications	21,545	...	...	...	21,545
Gilgit Agency	...	416	...	...	416
Total in India ₹	15,59,223	3,93,466	6,33,041	3,12,039	28,97,769
Total India converted into £ at ₹15=£1 £					193,185
In England:					
Stores for India:					
Clothing				£	212,903
Total £					406,088
GRANT 7.					
Barrack Establishments, Supplies and Services.					
Subordinate Establishments	2,30,246	1,27,795	1,35,631	39,310	5,32,982
Mechanical Punkha pulling and electric lighting	78,030	9,198	...	...	87,228
Barrack Bedding	83,652	10,259	1,03,361	1,46,869	3,44,141
Lighting of barracks and hospitals by methods other than electricty	1,01,132	1,42,943	72,406	85,189	4,01,670
Miscellaneous	2,24,546	2,88,581	83,509	1,76,768	7,73,404
	7,17,606	5,78,776	3,94,907	4,48,136	21,39,425
Deduct—Value of supplies to other Departments	*159*	*465*	*649*	*—877*	*396*
Special Services:	7,17,447	5,78,311	3,94,258	4,49,013	21,39,029
Occupation of Chitral and its communications	...	19,555	...	...	19,555
Total ₹	7,17,447	5,97,866	3,94,258	4,49,013	21,58,584
Total India converted into £ at ₹15=£1 £					143,906

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
GRANT 8.	₹	₹	₹	₹	₹
ADMINISTRATION OF MARTIAL LAW.					
Judge Advocate General's Department—					
Head-Quarters	105	52,922	...	...	53,027
Commands	25,190	20,943	41,913	23,454	1,11,500
Miscellaneous	45,488	42,195	30,324	46,235	1,64,242
TOTAL ₹	70,783	1,16,060	72,237	69,689	3,28,769
Total India converted into £ at ₹15=£1 £					21,918
GRANT 9.					
MEDICAL ESTABLISHMENTS, SUPPLIES AND SERVICES.					
Medical Establishments—					
Head-Quarters	2,022	93,232	54	834	96,142
Commands	61,949	67,457	57,124	54,984	2,41,514
Districts	15,17,168	11,53,005	8,14,501	10,74,577	45,59,251
Sanitation of Cantonments and Cantonment Hospitals	81,348	1,33,886	1,10,618	88,286	4,14,138
Queen Alexandra's Military Nursing Service for India	57,209	42,923	43,850	52,321	1,96,303
Army Hospital Corps	1,43,391	1,18,011	86,624	1,01,736	4,49,762
Medical Store Depôts	48,678	41,351	61,624	54,832	2,06,485
Followers' Hospitals	1,814	1,260	4,270	2,373	9,717
Medical Supplies	6,73,028	4,82,186	4,89,759	6,36,638	22,81,611
Miscellaneous	53,034	19,081	38,631	50,132	1,60,878
Army Bearer Corps	2,20,323	2,03,190	1,35,217	1,74,763	7,33,493
	28,59,964	23,55,582	18,42,272	22,91,476	93,49,294
Deduct—Value of supplies to other Departments	*87,968*	*45,747*	*1,58,093*	*1,32,955*	*4,24,763*
	27,71,996	23,09,835	16,84,179	21,58,521	89,24,531
Special Services:					
Occupation of Chitral and its communications	109	7,016	21	...	7,146
Gilgit Agency	...	693	...	...	693
TOTAL IN INDIA ₹	27,72,105	23,17,544	16,84,200	21,58,521	89,32,370
Total India converted into £ at ₹15=£1 £					595,491
IN ENGLAND:				£	
Pay and allowances of Lieutenants on appointment to the Indian Medical Service, etc.				8,917	
Outfit allowance, furlough pay, etc., of Lady Nurses				1,540	
					10,457
Stores for India:					
Medical					47,115
TOTAL £					653,063

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	Government of India: Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
	₹	₹	₹	₹	₹
GRANT 10.					
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.					
Supervising Staff	3,301	2,65,724	425	95,090	3,64,540
Arsenals and Depôts	5,20,919	5,66,928	4,66,378	7,57,530	23,11,755
Manufacturing Establishments	20,19,111	472	6,70,078	6,34,572	33,24,233
Proof Department, Balasore	35,888	...	...	7,058	42,946
Fort Armaments	26,848	25,741	10,823	53,412	1,16,824
Stores—					
Local supplies of Stores for Arsenals and Depôts	2,45,936	3,64,569	1,41,847	3,69,540	11,21,892
Local supplies for Manufacturing Establishments	27,28,781	...	6,78,358	4,41,538	38,48,677
Repairs of Harness and Saddlery with Corps	6,052	5,813	3,649	2,344	17,858
Freight Charges of Stores from England (Arsenals Depôts and Factories)	46,269	2,563	5,326	28,972	83,130
Gymnasia Stores and Apparatus	18	...	405	150	573
Army Signalling Stores and Equipment	1,691	1,926	1,013	1,470	6,100
Expenditure for Annual Practice, Field Train and Telegraph Stores and Equipment of the Corps of Sappers and Miners	40,463	...	41,974	47,814	1,30,251
Miscellaneous	86,930	90,014	50,185	49,594	2,76,723
Purchase and Repair of Camp Equipage	54,599	1,51,530	42,182	1,24,593	3,72,904
Purchase of Line Gear, etc.	42,209	58,258	36,420	26,199	1,63,086
	58,59,015	15,33,538	21,49,063	26,39,876	1,21,81,492
Deduct—Value of supplies to other Departments	*2,75,237*	*—38,232*	*1,73,691*	*— 13,744*	*3,96,952*
	55,83,778	15,71,770	19,75,372	26,53,620	1,17,84,540
SPECIAL SERVICES:					
Occupation of Chitral and its communications	8	3,840	...	...	3,848
Gilgit Agency	...	13	...	...	13
TOTAL IN INDIA ₹	55,83,786	15,75,623	19,75,372	26,53,620	1,17,88,401
Total India converted into £ at ₹15=£1					£ 785,893
IN ENGLAND:					£
Pay and expenses of Military Officers on special duty					8,122
Pay and expenses of Military Officers under technical instruction					5,395
Pay and expenses of Artificers on appointment to various Government Factories in India and other miscellaneous expenditure					11,470
					24,987
Stores for India:					
Ordnance and Miscellaneous					£ 1,142,545
TOTAL					£ 1,953,425
GRANT 11.					
ECCLESIASTICAL. (*a*)					
Chaplains to the Army					
Church of Scotland	12,721	23,850	7,639	29,390	73,600
Church of Rome	94,687	73,775	47,493	58,600	2,74,555
Wesleyan Church	22,795	29,551	9,599	11,234	73,179
TOTAL	1,30,203	1,27,176	64,731	99,224	4,21,334
Total India converted into £ at ₹15=£1					£ 28,089
GRANT 12.					
EDUCATION.					
British Army Schools	30,697	82,502	10,121	16,803	1,40,123
Garrison Instruction	22,818	21,357	10,673	11,697	66,545
Lawrence Military Asylums	473	1,30,412	...	15,948	1,46,833
Donations, etc., to Educational Institutions	5,444	5,351	98,989	2,926	1,12,710
TOTAL ₹	59,432	2,39,622	1,19,783	47,374	4,66,211
Total India converted into £ at ₹15=£1					£ 31,081

(*a*) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 39, page 98.

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	GOVERNMENT OF INDIA. Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 13.	₹	₹	₹	₹	₹
SEA TRANSPORT CHARGES.					
Sea Transport Charges	65,461	4,149	1,09,092	2,10,515	3,89,217
Indian Troop Service	61	2	6	4,92,156	4,92,225
Medical Comforts, etc.	385	572	104	1,372	2,433
TOTAL IN INDIA ₹	65,907	4,723	1,09,202	7,04,043	8,83,875
Total India converted into £ at ₹15 = £1 . £					58,925
IN ENGLAND:				£	
Indian Troop Service				370,944	
Passage of Officers and others not charged to Indian Troop Service				11,559	382,503
TOTAL . £					441,428
GRANT 14.					
MISCELLANEOUS SERVICES.					
Miscellaneous—					
Donation and grants-in-aid to Military and Regimental Institutions	42,964	11,530	8,020	7,939	70,453
Compensation for losses	13,031	14,740	50,195	22,765	1,00,731
Moonshee allowance	28,474	1,31,874	42,215	55,590	2,58,153
Extra Staff and Command allowance	10,771	12,840	332	4,709	28,652
Purchase and Rent of Land and Buildings	1,21,937	1,03,360	27,570	12,076	2,64,943
Camps of Exercise, Manœuvres and Instruction, etc.	49,354	82,751	35,622	57,682	2,25,409
Travelling charges	9,787	22,993	21,014	9,560	63,354
Printing	3,477	2,501	10,967	39,406	56,351
Telegrams	1,19,917	1,59,045	89,211	79,626	4,47,799
Contingencies	54,903	1,46,016	24,366	17,289	2,42,574
Miscellaneous	1,728	1,206	1,442	47	4,423
SPECIAL SERVICES:					
Occupation of Chitral and its Communications	87	7,211	...	...	7,298
Tibet Misson	76,83,973	6,52,944	1,04,274	2,04,190	86,45,381
Aden Boundary Delimitation Commission	10,171	3,350	2,050	14,88,540	15,10,111
Seistan Boundary Commission	4,324	2,355	1,208	2,75,871	2,83,758
TOTAL IN INDIA ₹	81,60,898	13,54,716	4,18,486	22,75,290	1,22,09,390
Total India converted into £ at ₹15 = £1 . £					813,959
IN ENGLAND:					
Pay and expenses of Military Officers studying the Russian language				£	4,719
TOTAL .					818,678
GRANT 15.					
VOLUNTEER CORPS.					
Volunteer Inspection	1,039	38,360	144	111	39,654
Establishments	5,35,944	94,312	3,85,105	2,20,883	12,36,244
Capitation Grants	4,52,142	82,761	3,54,948	2,20,881	11,10,732
Reserve Force	1,960	470	2,200	1,145	5,775
Miscellaneous	34,806	4,520	31,432	12,234	82,992
TOTAL . ₹	10,25,891	2,20,423	7,73,829	4,55,254	24,75,397
Total India converted into £ at ₹15 = £1 . £					165,026
GRANT 16.					
REWARDS FOR MILITARY SERVICES.					
Victoria Cross	38	...	76	228	342
Annuities for Meritorious Services	211	...	...	50	261
Gratuities for Meritorious Services	750	525	275	774	2,324
NATIVE ARMY:					
Order of British India	24,872	32,276	14,126	11,714	82,988
Indian Order of Merit	2,473	10,909	1,360	1,101	15,843
Annuities	721	757	375	484	2,337
Gratuities	2,165	3,225	2,054	2,002	9,446
Decorations and Medals	34,679	218	95	99	35,091
TOTAL IN INDIA . ₹	65,909	47,910	18,361	16,452	1,48,632
Total India converted into £ at ₹15 = £1 . £					9,909
IN ENGLAND:					
Cost of Medals				£	52
TOTAL . £					9,961

No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

HEADS OF EXPENDITURE.	GOVERNMENT OF INDIA. Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	TOTAL.
GRANT 17.					
MILITARY PENSIONS TO EUROPEANS.	₹	₹	₹	₹	₹
Retired and Invalid Pensions	4,53,965	1,29,235	3,47,616	1,86,343	11,17,159
Wound Pensions	4,158	5,085	2,246	3,136	14,625
Gratuities	4,381	5,716	...	444	10,541
TOTAL IN INDIA ₹	4,62,504	1,40,036	3,49,862	1,89,923	11,42,325
Total India converted into £ at ₹15=£1 £					76,155
IN ENGLAND:					
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of His Majesty's British Forces, for service in India:				£	
For the year 1904-1905				701,800	
In settlement of the year 1903-1904				27,815	
				729,615	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service				1,543,153	
Pay of Non-effective Colonels of Royal Artillery				18,585	
Compassionate Allowances of Officers removed from the Service, etc.				2,297	
Pensions of Non-Commissioned Officers and soldiers				4,423	
Gratuities				100	
					2,298,173
TOTAL £					2,374,328
GRANT 18.					
MILITARY PENSIONS TO NATIVES.					
Retired, Invalid, and Wound Pensions	17,24,029	19,93,808	21,99,072	9,56,120	68,73,029
Gratuities	87,539	56,684	79,297	44,829	2,68,349
Family Pensions	1,25,770	2,08,587	2,12,665	85,527	6,32,549
TOTAL ₹	19,37,338	22,59,079	24,91,034	10,86,476	77,73,927
Total India converted into £ at ₹15=£1 £					518,262
IN ENGLAND:					
Contribution towards Pensions of Indian Native Soldiers lent for Imperial Service, refunded				9,940	
					9,940
TOTAL £					528,202
GRANT 19.					
FAMILY PENSIONS AND COMPASSIONATE ALLOWANCES TO EUROPEANS.					
Family Pensions	66,065	17,358	90,008	52,027	2,25,458
Artillery Charitable Fund	84	...	...	999	1,083
Indian Military Service Family Pensions	21,584	817	7,112	15,273	44,786
Percentage	...	...	...	165	165
Compassionate Allowances	10,863	3,142	388	...	14,393
TOTAL IN INDIA ₹	98,596	21,317	97,508	68,464	2,85,885
Total India converted into £ at ₹15=£1 £					19,059
IN ENGLAND:					
Pensions of Widows and Families of Officers killed in the Mutiny, or otherwise in discharge of duty				£ 11,017	
Pensions of Widows and Families of Officers, &c., of the Indian Service				68,594	
Indian Military Service Family Pensions, towards which the Officers subscribed				48,992	
Gratuity to the widow and family of an officer killed in action				584	
					129,187
TOTAL £					148,246
GRANT 20.					
DEPARTMENTAL PENSIONS AND GRATUITIES.					
Pensions	3,10,245	47,894	1,59,496	1,60,835	6,78,470
Compassionate Allowances	5,372	2,286	467	2,376	10,501
Gratuities	6,083	11,513	5,675	17,621	40,892
TOTAL ₹	3,21,700	61,693	1,65,638	1,80,832	7,29,863
Total India converted into £ at ₹15=£1 £					48,657
UNADJUSTED EXPENDITURE.					
Issues to Military Department not brought to account	*-3,40,740*	*-1,98,830*	*-20,468*	*-49,435*	*-6,09,473*
Transfers between Military Departments	10,350	...	20,300	...	30,650
Unadjusted Expenditure charged to Advances	*-1,73,173*	*-67,697*	*-1,03,363*	71,477	*-2,72,756*
TOTAL	*-5,03,563*	*-2,66,527*	*-1,03,531*	22,042	*-8,51,579*
Total India converted into £ at ₹15=£1 £					*-56,772*

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No. 69 B.—Detailed Account of Army Charges for the Year ended 31st March 1905—*continued.*

Heads of Expenditure.	Bengal Command.		Punjab Command.		Madras Command.		Bombay Command.		Total India.		Grand Total.
	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	Initial.	Recurring.	
RE-ORGANISATION.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Army and Garrison Staff	53	28	1,251	59,114	20,231	959	2,215	...	23,750	60,101	83,851
Administrative Staff	...	1,461	...	...	...	...	...	...	...	1,461	1,461
Regimental Pay and Allowances	...	...	...	4	47,440	...	...	...	47,440	4	47,444
Supply and Transport	7,14,079	12,684	3,71,141	1,45,544	94,530	21,308	18,95,820	56,691	30,75,570	2,36,227	33,11,797
Remount	8,79,524	29,714	...	...	2,80,175	4,495	2,02,629	1,147	13,62,398	35,356	13,97,754
Clothing	74,894	...	...	...	29,636	...	...	...	1,04,530	...	1,04,530
Barrack	1,720	...	...	81	2,833	...	1,301	...	5,854	81	5,935
Medical	8,176	...	10,054	7,456	234	...	19,088	47	37,552	7,503	45,055
Ordnance	7,20,272	...	1,98,913	...	42,942	...	1,56,722	...	11,18,849	...	11,18,849
Miscellaneous	1,316	3,253	45,840	...	2	...	...	...	47,158	3,253	50,411
Total in India	24,00,104	47,140	6,27,199	2,12,199	5,18,023	26,762	22,77,775	57,885	58,23,101	3,43,986	61,67,087
	24,47,244		8,39,398		5,44,785		23,35,660		61,67,087		

Total India converted into £ at ₹15=£1 . £411,139

In England:

Stores for India:

	£
Ordnance	544,142
Medical	9,816
Clothing	482
Supply and Transport	131,926
	686,366
Total	1,097,505

TOTAL EXPENDITURE, MILITARY DEPARTMENT:	Bengal Command.	Punjab Command.	Madras Command.	Bombay Command.	Total.
In India	7,01,95,170	5,65,89,199	3,79,66,885	4,68,36,521	21,15,87,775
Total India converted into £ at ₹15=£1				£	14,105,851
In England				£	6,069,843
			Total	£	20,175,694

No. 69C.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1904-1905.

	Bengal Command.			Punjab Command.			Madras Command including Burma.			Bombay Command.			Total.		
European Army.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-Commissioned Officers and Privates.	Total.	Officers.	Warrant and Non-commissioned Officers and Privates.	Total India.
	No.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Artillery	169	(a) 5,235	5,404	139	(b) 5,085	5,224	84	(c) 2,486	2,570	156	(d) 4,860	5,016	548	(e) 17,666	18,214
Cavalry	87	1,794	1,881	87	1,794	1,881	58	1,196	1,254	29	598	627	261	5,382	5,643
Engineers*	84	...	84	81	...	81	31	...	31	53	...	53	249	...	249
Infantry	493	17,072	17,565	406	14,068	14,474	290	10,040	10,330	319	11,058	11,377	1,508	52,238	53,746
Invalid and Veteran Establishment	1	1	2	...	...	...	3	2	5	...	...	...	4	3	7
Officers of the Indian Army*	377	...	377	229	...	229	300	...	300	253	...	253	1,159	...	1,159
General List, Infantry	1	...	1	...	...	...	...	...	...	1	...	1	2	...	2
General Officers unemployed	5	...	5	3	...	3	1	...	1	5	...	5	14	...	14
Total European Army	1,217	24,102	25,319	945	20,947	21,892	767	13,724	14,491	816	16,516	17,332	3,745	75,289	79,034
Native Army.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Artillery	...	...	...	43	2,851	2,894	10	644	654	...	...	...	53	3,495	3,548
Body-Guard	2	121	123	...	...	...	2	72	74	...	...	...	4	193	197
Cavalry	143	6,875	7,018	191	9,223	9,414	36	1,806	1,842	123	6,557	6,680	493	24,461	24,954
Sappers and Miners	56	1,466	1,522	2	196	198	56	1,537	1,593	51	1,395	1,446	165	4,594	4,759
Sub-Marine Mining	24	41	65	1	...	1	34	69	103	59	103	162	118	213	331
Infantry	367	25,738	26,105	526	36,590	37,116	437	29,453	29,890	356	24,436	24,792	1,686	1,16,217	1,17,903
Total Native Army	592	34,241	34,833	763	48,860	49,623	575	33,581	34,156	589	32,491	33,080	2,519	1,49,173	1,51,692
Total European and Native Army	1,809	58,343	60,152	1,708	69,807	71,515	1,342	47,305	48,647	1,405	49,007	50,412	6,264	2,24,462	2,30,726

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) Includes 739 Native Drivers' Establishments who are fighting men.
(b) " 1,613 " "
(c) " 306 " "
(d) " 890 " "
(e) " 3,548 " "

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Special Defence Works.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.	
				Detail.	Major Head Total.
					Expenditure.
					£
Special Defence Works.	70	Expenditure	218	...	128,295
				Total .	128,295

No. 70.—ABSTRACT ACCOUNT OF EXPENDITURE ON SPECIAL DEFENCE WORKS.

	Amount Expended		
	To end of previous year.	During the year.	To end of the year.
EXPENDITURE TO END OF 1901-02.	₹	₹	₹
India	230,991	...	2,42,50,991
	£	£	£
Converted into £ at ₹15 = £1	1,616,733	...	1,616,733
England	1,451,683	...	1,451,683
TOTAL TO END OF 1901-02	3,068,416	...	3,068,416
SPECIAL DEFENCE WORKS (1902).			
INDIA.			
Armaments.	₹	₹	₹
Coast Defences Aden	...	...	...
„ Bombay	1,011	24,682	25,693
„ Madras	...	203	203
„ Karachi	8,006	1	8,007
„ Burma	...	552	552
„ Bengal	416	13,677	14,093
„ General	...	6	6
TOTAL	9,433	39,121	48,554
Freight, etc.—			
Freight-armaments and Electric light plant and stores	950	11,958	12,908
Sub-marine mining	19,750	1,005	20,755
TOTAL ARMAMENTS	30,133	52,084	82,217
Special Defences.			
Baluchistan	24,451	45,967	70,418
Madras	76,322	1,61,470	2,37,792
Bombay	2,15,798	2,89,606	5,05,404
Bengal	2,167	43,302	45,469
TOTAL SPECIAL DEFENCES	3,18,738	5,40,345	8,59,083
ESTABLISHMENT	38,345	65,084	1,03,429
TOOLS AND PLANT	3,481	5,919	9,400
SUSPENSE	15,119	12,60,986	12,76,105
GRAND TOTAL	4,05,816	19,24,418	23,30,234
Deduct—Expenditure in England	80,421	13,85,805	14,66,226
NET OUTLAY IN INDIA	3,25,395	5,38,613	8,64,008
Total India converted into £ at ₹15=£1	£ 21,693	£ 35,908	£ 57,601
Expenditure in England—			
Stores for India	5,361	92,387	97,748
TOTAL EXPENDITURE ON DEFENCE WORKS	27,054	128,295	155,349

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section M.—Provincial.

Expenditure £ 162,800.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				£	£	£
Adjustment on account of Provincial Services.	71	Adjustments between Imperial and Provincial through Land Revenue—				
		Net Contribution to Provincial	220	3,168,261	...	...
	72	Provincial Balances, Surpluses and Deficits	221	3,574,771	405,758	612,692
	73	Local Balances, Surpluses and Deficits	222	1,241,439	86,386	42,252
		Provincial and Local Surpluses and Deficits	...	...	492,144	654,944
	74	Net Provincial and Local Surplus	223	...	...	162,800

No. 71.—ACCOUNT of CONTRIBUTIONS between IMPERIAL and PROVINCIAL REVENUES adjusted by addition to, or deduction from, the IMPERIAL or PROVINCIAL SHARE of LAND REVENUE in 1904-1905.

[Credits +Debits — to Provincial Revenues.]

NATURE OF CONTRIBUTION.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Contribution under the Provincial Settlements in order to provide for deficiency of assigned Revenue as compared with assigned Expenditure	+4,66,000	+53,02,000	+12,00,000	+49,24,000	+4,02,000	—4,92,000	+59,89,000	+76,10,000	+2,54,01,000
Special Contributions—									
In consequence of subsequent modifications of the Provincial Settlements	+ 1,07,763	+ 1,65,000	...	—1,26,000	...	+3,23,080	—54	+5,32,246	+10,02,035
In aid of Plague Expenditure	...	...	...	...	...	...	...	...	...
In aid of Famine Expenditure	...	...	...	...	...	...	...	...	...
Initial assignment on account of new Provincial Settlement	...	...	...	...	...	+50,00,000	...	+50,00,000	+1,00,00,000
For increase of Expenditure on account of Education	+ 2,00,000	+ 4,00,000	...	+2,00,000	+ 1,33,000	+4,34,000	+70,000	+ 6,63,000	+21,00,000
In aid of Special Police, Public Works and Miscellaneous Expenditure	+ 1,95,090	+ 2,500	...	—44,920	+3,600	+13,44,082	+6,31,000	+16,08,575	+37,39,927
To cover the Provincial deficits of the year	...	...	...	...	...	...	...	...	...
In aid of Provincial Resources generally	+23,46,571	...	...	...	...	+4,25,274	...	+25,09,107	+52,80,952
In adjustment of Inter-provincial transactions	+ 4,286	...	...	—4,286	...	...	...	...	...
Total Special Contributions	+28,53,710	+ 5,67,500	...	+24,794	+1,36,600	+ 75,26,436	+7,00,946	+1,03,12,928	+2,21,22,914
TOTAL CONTRIBUTIONS FROM IMPERIAL TO PROVINCIAL	+33,19,710	+58,69,500	+12,00,000	+49,48,794	+5,38,600	+70,34,436	+66,89,946	+1,79,22,928	+4,75,23,914
LAND REVENUE DISTRIBUTED ACCORDING TO PROVINCIAL SETTLEMENTS—									
Imperial	43,64,778	1,85,42,192	31,68,628	3,00,41,690	4,77,73,235	1,58,34,954	4,17,91,380	2,55,29,135	18,70,45,992
Provincial	43,64,779	1,85,42,192	31,68,628	1,00,13,897	1,59,24,412	1,05,56,636	1,39,30,460	85,09,712	8,50,10,716
TOTAL	87,29,557	3,70,84,384	63,37,256	4,00,55,587	6,36,97,647	2,63,91,590	5,57,21,840	3,40,38,847	27,20,56,708
DISTRIBUTION AFTER RECKONING THE ABOVE CONTRIBUTIONS—									
Imperial (a)	10,45,068	1,26,72,692	19,68,628	2,50,92,896	4,72,34,635	88,00,518	3,51,01,434	76,06,207	13,95,22,078
Provincial (a)	76,84,409	2,44,11,692	43,68,628	1,49,62,691	1,64,63,012	1,75,91,072	2,06,20,406	2,64,32,640	13,25,34,630
								Net Contribution from Imperial to Provincial ₹4,75,23,914 converted into £ at ₹15=£1 . £	3,168,261

(a) Does not include Land Revenue wholly Imperial or Provincial.

No. 72.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1905.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenue as per Account No. 9.	Transfers between Provincial and Local.		Expenditure as per Account No. 10.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Central Provinces	15,01,000	1,14,84,160	1,68,374	1,31,53,534	1,19,96,806	3,56,728	1,23,53,534	8,00,000	...	7,01,000
Burma	84,97,835	3,81,62,409	4,32,960	4,70,93,204	4,01,63,201	23,964	4,01,87,165	69,06,039	...	15,91,796
Assam	27,49,290	75,19,924	15,710	1,02,84,924	73,70,695	4,34,255	78,04,950	24,79,974	...	2,69,316
Bengal	(a) 1,42,52,919	5,18,29,470	69,478	6,61,51,867	5,16,98,995	14,52,771	5,31,51,766	1,30,00,101	...	12,52,818
United Provinces of Agra and Oudh	75,27,348	3,77,57,955	2,50,300	4,55,35,603	3,64,19,539	24,57,815	3,88,77,354	66,58,249	...	8,69,099
Punjab	32,00,000	2,61,96,178	7,90,626	3,01,86,804	2,21,86,839	5,578	2,21,92,417	79,94,387	47,94,387	...
Madras	(a) 95,12,156	3,63,69,393	3,52,779	4,62,34,328	3,73,91,359	7,33,157	3,81,24,516	81,09,812	...	14,02,344
Bombay	32,77,000	5,10,28,603	41,217	5,43,46,820	4,56,36,514	10,37,306	4,66,73,820	76,73,000	43,96,000	...
TOTAL ₹	5,05,17,548	26,03,48,092	21,21,444	31,29,87,084	25,28,63,948	65,01,574	25,93,65,522	5,36,21,562	91,90,387	60,86,373
						Converted into £ at ₹15=£1 . £		3,574,771	612,692	405,758
							Net Provincial Surplus . £		206,934	

M.—Provincial Adjustments.

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 73.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1905.

	Opening Balance.	Receipts. Revenue as per Account No. 11.	Receipts. Transfers between Provincial and Local.	Total Revenue and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 12.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Fund Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Fund Deficits, excluding Debt. Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
India, General	1,50,252	2,33,490	...	2,33,490	...	3,83,742	2,48,471	...	2,48,471	30	2,48,501	1,35,241	...	14,981
Central Provinces	* 12,08,036	13,37,051	(a) 3,58,552	16,93,603	3,78,887	44,39,065	15,26,551	(a)1,70,198	16,96,749	3,38,389	30,99,973	13,39,092	...	1,146
Berar		11,56,539	...	11,56,539			10,64,835	...	10,64,835				91,704	...
Burma	14,70,973	27,71,795	23,964	27,95,759	...	42,66,732	23,41,182	4,32,960	27,74,142	1,232	27,75,374	14,91,358	21,617	...
Assam	† 4,28,307	9,68,192	(b) 4,34,349	14,02,541	77,527	19,08,375	12,63,606	(b)15,804	12,79,410	61,964	13,41,374	5,67,001	1,23,131	...
Bengal	39,62,152	75,63,636	14,52,771	90,16,407	21,14,949	1,50,93,508	88,86,715	69,478	89,56,193	20,86,969	1,10,43,162	40,50,346	60,214	...
United Provinces of Agra and Oudh	†25,58,853	1,10,49,489	(c) 25,07,958	1,35,57,447	1,72,201	1,62,88,501	1,31,80,391	(c)3,00,443	1,34,80,834	1,44,990	1,36,25,824	25,62,677	76,613	...
Punjab	‡19,47,297	50,48,182	(d)10,065	50,58,247	2,41,681	72,47,225	40,02,630	(d)7,95,113	47,97,743	2,34,754	50,32,497	22,14,728	2,60,504	...
North-West Frontier Province	‡1,14,267	3,54,688	(e)384	3,55,072	12,821	5,12,160	3,60,607	(e)384	3,60,991	10,501	3,71,492	1,40,668	...	5,99
Madras §	47,72,824	1,42,13,448	(f)7,39,013	1,49,52,461	24,93,436	2,22,18,721	1,54,55,845	(f)3,58,635	1,58,14,480	27,91,016	1,86,05,496	36,13,225	...	8,62,019
Bombay	28,28,416	42,12,986	(g)12,44,185	54,57,171	1,40,498	84,26,085	56,20,804	(g)2,48,096	58,68,900	1,49,940	60,18,840	24,07,245	...	4,11,729
TOTAL ₹	1,94,71,377	4,89,09,490	67,71,241	5,56,80,727	56,32,000	8,07,84,114	5,39,51,637	23,91,111	5,63,42,748	53,19,785	6,21,62,533	1,86,21,581	6,33,783	12,95,794
Converted into £ at ₹15=£1 £												1,241,439	42,252	86,386
Net Local Deficit													44,134	

(a) Includes ₹ 1,824 on account of transfers from one Local Fund to another.
(b) " ₹ 94 " " " "
(c) " ₹ 50,143 " " " "
(d) " ₹ 4,487 " " " "
(e) Transfers between Local and Local only.
(f) Includes ₹ 5,856 on account of transfers from one Local Fund to another.
(g) " ₹2,06,879 " " " "

* Differs from last year's closing balance by 2 for corrections since made.
† " " " ₹1 " "
‡ Differs from last year's closing balance by ₹3,902 on account of readjustment of balances of District Boards between Punjab and N.-W. F. Province.
§ Excludes the Capital transactions of Local Boards. (*See* Account No. 94.)

No. 74.—ACCOUNT of PROVINCIAL and LOCAL SURPLUSES and PROVINCIAL and LOCAL DEFICITS, for the Year ended 31st March 1905.

	Provincial Surpluses, as per Account No. 72.	Local Fund Surpluses, as per Account No. 73.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 72.	Local Fund Deficits, as per Account No. 73.	Total Provincial and Local Deficits.	PROVINCIAL AND LOCAL SURPLUSES. Increase of Balance.	PROVINCIAL AND LOCAL DEFICITS. Decrease of Balance.
	₹	₹	₹	₹	₹	₹	₹	₹
India, General	...	...	...	...	14,981	14,981	...	14,981
Central Provinces	...	...	...	7,01,000	1,146	7,02,146	...	7,02,146
Berar	...	91,704	91,704	...	...	...	91,704	...
Burma	...	21,617	21,617	15,91,796	...	15,91,796	...	15,70,179
Assam	...	1,23,131	1,23,131	2,69,316	...	2,69,316	...	1,46,185
Bengal	...	60,214	60,214	12,52,818	...	12,52,818	...	11,92,604
United Provinces of Agra and Oudh	...	76,613	76,613	8,69,099	...	8,69,099	...	7,92,486
Punjab	47,94,387	2,60,504	50,54,891	...	...	...	50,54,891	...
North-West Frontier Province	...	...	...	...	5,919	5,919	...	5,919
Madras	...	...	...	14,02,344	8,62,019	22,64,363	...	22,64,363
Bombay	43,96,000	...	43,96,000	...	4,11,729	4,11,729	39,84,271	...
TOTAL ₹	91,90,387	6,33,783	98,24,170	60,86,373	12,95,794	73,82,167	91,30,866	66,88,863
NET PROVINCIAL AND LOCAL SURPLUS ₹							24,42,003	
Do. Converted into £ at ₹15=£1 £							162,800	

M.—Provincial Adjustments.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Section N.—Railway and Irrigation Capital not charged to Revenue.

Revenue £3,427,050. Expenditure £8,610,616.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				£	£	£
Capital Expenditure on Railways and Irrigation Works not charged to Revenue.	75	General Abstract of Expenditure and Results (Summary)	226	...	...	...
	76	State Railways—Construction	228	...	...	5,897,023
Account of capital raised through Companies towards outlay on State Railways	76A	Debenture capital raised by Companies	230	...	963,636	...
	76B	Detailed Account of East Indian Railway	230	1,126,205	...	...
	76C	„ „ Eastern Bengal Railway	231	581,284	...	...
	76D	„ „ Oudh and Rohilkhand Railway	232	203,295	...	
	76E	„ „ North-Western Railway	233	522,882	...	...
	76F	„ „ South Indian Railway	234	76,039	...	...
	76G	„ „ Great Indian Peninsula Railway	235	686,923	...	...
	77	Irrigation Works—Construction	238	...	...	361,172
Redemption of Liabilities.	78	Capital Charge involved in Redemption of Liabilities	239	...	...	...
General Public Works Statements.	79	Details of Expenditure on Establishment	240	...	...	
	80	Charges for Establishment and the percentage it bears to the outlay on works and repairs	244	...	...	...
	80A	Details and distribution of Expenditure on Tools and Plant	246	...	...	...
Capital Account of Indian Railway Companies.	81	Capital raised and deposited by Companies	248	...	1,509,899	61,215
		Outlay of Railway Companies and Repayments	248	...	953.515	2,291,206
				TOTAL	3,427,050	8,610,616

No. 75.—SUMMARY of CAPITAL EXPENDITURE

[£1 is recorded for every 15 rupees in

YEARS.	No. of Items.	CONSTRUCTION.*						
		RAILWAYS.			IRRIGATION.			Total Construction.
		India.	England.	TOTAL.	India.	England.	TOTAL.	
1		2	3	4	5	6	7	8
		£	£	£	£	£	£.	£
Prior to 1876-77	1	4,513,368	3,727,203	8,240,571	8,194,113	1,191,847	9,385,960	17,626,531
1876-77	2	1,386,129	616,118	2,002,247	679,566	3,096	682,662	2,684,909
1877-78	3	1,659,498	1,146,549	2,806,047	589,872	274	590,146	3,396,193
1878-79	4	1,741,262	683,406	2,424,668	554,256	9,463	563,719	2,988,387
1879-80	5	2,400,184	782,175	3,182,359	442,272	3,206	445,478	3,627,837
1880-81	6	2,421,484	1,265,375	3,686,859	465,613	...	465,613	4,152,472
1881-82	7	1,427,346	802,816	2,230,162	467,880	...	467,880	2,698,042
1882-83	8	1,038,626	448,416	1,487,042	233,571	1,762,582	1,996,153	3,483,195
1883-84	9	1,798,743	769,825	2,568,568	652,481	21,384	673,865	3,242,433
1884-85	10	2,079,703	1,077,705	3,157,408	631,212	4,458	635,670	3,793,078
1885-86	11	2,168,748	1,787,175	3,955,923	503,421	6,594	510,015	4,465,938
1886-87	12	2,365,419	1,321,074	3,686,493	436,569	2,009	438,578	4,125,071
1887-88	13	446,121	1,109,027	1,555,148	410,980	6,919	417,899	1,973,047
1888-89	14	28,925	772,021	800,946	355,254	4,357	359,611	1,160,557
1889-90	15	878,540	997,588	1,876,128	303,975	1,963	305,938	2,182,066
1890-91	16	885,174	1,072,357	1,957,531	378,611	7,306	385,917	2,343,448
1891-92	17	1,431,014	864,309	2,295,323	544,689	10,676	555,365	2,850,688
1892-93	18	2,151,360	1,034,673	3,186,033	392,205	9,391	401,596	3,587,629
1893-94	19	2,012,594	711,971	2,724,565	494,294	13,299	507,593	3,232,158
1894-95	20	2,191,890	799,811	2,991,701	434,563	4,716	439,279	3,430,980
1895-96	21	2,131,577	679,562	2,811,139	501,667	3,612	505,279	3,316,418
1896-97	22	2,648,304	1,146,843	3,795,147	527,984	2,561	530,545	4,325,692
1897-98	23	2,274,908	809,010	3,083,918	488,535	6,573	495,108	3,579,026
1898-99	24	2,548,860	766,839	3,315,699	449,725	3,321	453,046	3,768,745
1899-1900	25	2,901,002	605,337	3,506,339	627,136	10,477	637,613	4,143,952
1900-1901	26	2,755,644	647,002	3,402,646	617,927	7,877	625,804	4,028,450
1901-1902	27	2,685,363	853,201	3,538,564	667,465	12,175	679,640	4,218,204
1902-1903	28	3,109,506	1,529,344	4,638,850	715,734	9,604	725,338	5,364,188
1903-1904	29	3,363,993	1,323,524	4,687,517	675,997	4,332	680,329	5,367,846
1904-1905	30	4,505,301	1,513,784	6,019,085	574,421	7,259	581,680	6,600,765
TOTAL		(a)63,950,586	31,664,040	95,614,626	23,011,988	3,131,331	26,143,319	121,757,945

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £566,694. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under- † Includes £7,117 in respect of

¶ In stating the figures of the accounts up to 1884-85 the original figures in the published accounts have been recast by distributing the charge of exchange among the respective heads and the revised totals converted at R15=£1.

(a) Includes the Capital raised through Companies towards outlay on State Railways.

(Account No. 76A).

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS and

STATE RAILWAYS.		India, General.	Burma.	Assam.
India	₹	6,75,48,560	...	437
Add—Difference on account of exchange	₹	—62,802	...	...
Deduct—Charged to Revenue	₹	14,56,817	...	437
Net—India	₹	6,60,28,941	...	...
Converted at R15=£1	£	4,401,930	...	...
England	£	1,495,093	...	...
TOTAL	£	5,897,023	...	...
IRRIGATION.				
India	₹	...	11,47,857	...
Add—Difference on account of exchange	₹	...	—70	...
Net—India	₹	...	11,47,787	...
Converted at ₹ 15=£1	£	...	76,519	...
England	£	...	1,073	...
TOTAL	£	...	78,192	...

on STATE RAILWAYS and IRRIGATION WORKS.*

respect of transactions in India.]

No. of items.	MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.¶ — CHARGED AGAINST REVENUE. Famine Insurance. Railways.	Famine Insurance. Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure, &c., on Railways not originally charged to Construction.	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Total charged against Revenue.	Not charged to Revenue.	TOTAL CONSTRUCTION AS IN COLUMN 8 MET FROM: Capital raised through Companies, see Account No. 76-A.	State Funds.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	9	10	11	12	13	14	15	16=8−15	17	18	19	20=17+18+19.
	£	£	£	£	£	£	£	£		£	£	£
1	...	...	...	195,638	...	3,552,665	3,748,303	13,878,228	...	17,626,531	...	17,626,531
2	...	...	...	20,331	5,176	53,367	78,874	2,606,035	...	2,684,909	...	2,684,909
3	...	...	...	15,291	18,640	52,728	86,659	3,309,534	...	3,396,193	...	3,396,193
4	...	...	...	109,988	4,534	32,770	147,292	2,841,095	...	2,988,387	...	2,988,387
5	...	...	927,285	296,746	4,457	46,725	1,275,213	2,352,624	...	3,627,837	9,573,056†	13,200,893
6	...	...	1,633,249	12,955	2,899	56,233	1,705,336	2,447,136	...	4,152,472	...	4,152,472
7	454,935	90,299	146,946	89,606	105,219	629	887,634	1,810,408	...	2,698,042	586,300	3,284,342
8	*—88,752*	175,629	176,202	104,285	40,129	1,491	408,984	3,074,211	...	3,483,195	480,333	3,963,528
9	432,832	188,815	55,073	*—188,540*	15,936	199	504,315	2,738,118	...	3,242,433	566,261	3,808,694
10	630,971	168,697	...	...	175,667	...	975,335	2,817,743	...	3,793,078	1,314,746	5,107,824
11	392,667	124,538	...	...	421,370	10,453	949,028	3,516,910	...	4,465,938	1,086,045	5,551,983
12	133,333	71,986	...	15,705	122,051	1,673	344,748	3,780,323	...	4,125,071	4,914,546	9,039,617
13	...	60,670	...	...	53,964	1,863	116,497	1,856,550	...	1,973,047	...	1,973,047
14	...	47,024	...	605	14,934	5,994	68,557	1,092,000	...	1,160,557	10,336,049	11,496,606
15	...	47,638	...	9,840	3,315	5,679	66,472	2,115,594	...	2,182,066	...	2,182,066
16	...	49,594	...	37,123	*—782*	13,756	99,691	2,243,757	...	2,343,448	4,692,557	7,036,005
17	323,197	51,954	...	16,414	108,822	16,968	517,355	2,333,333	...	2,850,688	...	2,850,688
18	656,312	40,529	...	*—70*	226,324	7,007	930,102	2,657,527	...	3,587,629	...	3,587,629
19	707,303	37,567	...	8,281	49,268	15,570	817,989	2,414,169	...	3,232,158	...	3,232,158
20	371,245	28,740	...	39,326	13,073	14,442	466,826	2,964,154	...	3,430,980	...	3,430,980
21	353,245	25,545	...	13,504	5,107	13,089	410,490	2,905,928	181,132	3,135,286	...	3,316,418
22	...	31,220	...	196	8,500	5,693	45,609	4,280,083	957,134	3,368,558	...	4,325,692
23	...	25,011	...	6,264	2,528	8,476	42,279	3,536,747	653,790	2,925,236	...	3,579,026
24	460,235	7,779	...	8,141	969	9,568	486,692	3,282,053	...	3,768,745	...	3,768,745
25	...	23,930	...	8,784	2,356	15,723	50,793	4,093,159	1,057,487	3,086,465	...	4,143,952
26	...	31,114	...	4,239	*—52,068*	4,207	*—12,508*	4,040,958	2,015,610	2,012,840	5,922,350	9,950,800
27	...	70,692	...	81,671	*—66,709*	61,398	147,052	4,071,152	764,098	3,454,106	...	4,218,204
28	1,625	94,742	...	18,565	54,659	66,405	235,996	5,128,192	1,303,361	4,060,827	...	5,364,188
29	96,605	144,446	...	‡29,257	26,550	(*b*)27,985	324,843	5,043,003	...	5,367,846	...	5,367,846
30	115,812	215,013	...	...	6,250	§5,495	342,570	6,258,195	963,636	5,637,129	...	6,600,765
	5,041,565	1,853,172	2,938,755	954,145	1,373,138	4,108,251	16,269,026	(*a*) 105,488,919	7,896,248	113,861,697	39,472,243	161,230,188

and South-Eastern Railway is included in the following years: under India in 1868-69, £134,925; under England in 1868-69, £332,152; in 1869-70, 1871-72, £80,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144. R1,06,750 Debt incurred in India.

‡ Outlay brought on to the construction account of the following Railways :—

	£	£
Survey outlay—		
Nagda-Muttra	3,407	
Allahabad Jaunpur	1,116	
Coonor Ootacamund	849	
Burma Railway Extensions	7,060	
Katihar Godagiri	1,899	
Shadera-Sangla	600	
Tirhoot New Extensions	12,920	
Rameswaram Extension	1,406	
	29,257	

§ Is made up thus—

Bengal Canals	2,375
Madras „	819
Bombay „	2,301
	£ 5,495

(*b*) Includes £5,687, being Famine Relief Expenditure on Protective Irrigation Works in the Central Provinces.

IRRIGATION WORKS not charged to REVENUE, by PROVINCES, during 1904-1905.

Bengal.	United Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
...	...	...	93,317	...	6,76,42,314
...	...	...	...	...	*—62,802*
...	...	...	93,317	...	15,50,571
...	...	...	...	...	6,60,28,941
...	...	...	...	...	4,401,930
...	...	...	...	...	1,495,093
...	...	...	...	...	5,897,023
—1,419	10,95,023	17,90,703	9,80,438	2,96,402	53,09,004
...	*—7*	*—228*	...	...	*—305*
—1,419	10,95,016	17,90,475	9,80,438	2,96,402	53,08,699
—95	73,001	119,365	65,363	19,760	353,913
...	166	5,420	...	...	7,259
—95	73,167	124,785	65,363	19,760	361,172

N.—Ry. & Irru. Capl. not charged to Revenue.

No. 76.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Items.	EXPENDITURE DURING THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	DEDUCT: *Receipts on Capital Account.*	DEDUCT: *Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET OUTLAY.
IMPERIAL. *India, General.*		₹	₹	₹	₹	₹	₹
Agra-Delhi Chord	1	60,33,144	2,01,605	...	2,016	19,60,151	42,72,582
Allahabad Jaunpur	2	5,78,490	30,906	254	...	...	6,09,650
Assam-Bengal Part I	3	28,202	...	...	...	...	28,202
Assam-Bengal Part II	4	18,97,122	...	62,863	...	...	19,59,985
Azikhal-Mangalore	5	30,36,283	2,48,372	11,22,400	3,654	...	44,03,401
Bellary-Kistna	6	...	...	...	...	...	...
Bellary-Royadrug	7	3,19,395	24,981	...	21	2,12,452	1,31,903
Bezwada Extension	8	2,698	...	...	...	...	2,698
Bhopal	9	86,359	...	...	...	...	86,359
Bilaspur-Etawah	10	...	...	...	...	...	...
Burma	11	...	...	...	...	...	...
„ Extensions	12	11,48,672	2,59,727	16,98,213	...	...	31,06,612
Coonoor Ootacamund	13	2,08,769	22,679	3,766	...	...	2,35,214
Dhubri-Gowhati Extension	14	15,79,145	1,29,646	...	1,695	...	17,07,096
East Coast, Northern Section	15	...	...	...	...	...	...
East Indian	16	1,65,67,933	10,76,308	...	26,071	7,25,090	1,68,93,080
Eastern Bengal system	17	69,01,035	2,56,175	15,69,461	7,414	...	87,19,257
Frontier Railway Reserve Material	18	...	...	23	...	...	23
Guntakal-Mysore Frontier	19	9,341	...	...	...	...	9,341
Great Indian Peninsula	20	88,13,403	74,528	14,15,915	...	...	1,03,03,846
Hospet-Kottur	21	9,15,738	30,172	...	...	...	9,45,910
Jech Doab Southern Section	22	31,40,062	95,240	1,52,838	787	...	33,87,353
Jodhpur-Hyderabad (British Section)	23	5,673	...	4,650	...	...	10,323
Jullunder-Hoshiarpur	24	...	...	...	...	...	...
Katihar Gadagiri	25	43,800	32,169	5,59,105	...	...	6,35,074
Lower Sindh Extension	26	22,62,324	61,980	...	394	11,70,109	11,53,801
Lucknow-Bareilly	27	...	...	...	...	...	...
Ludhiana-Ferozepur	28	...	...	...	...	...	...
Morappur-Dharmapuri	29	3,60,850	31,637	...	258	1,19,781	2,72,448
Murshidabad Branch	30	37,53,168	1,96,292	...	2,583	11,40,078	28,06,799
Nagda Muttra	31	1,55,051	61,330	5,13,073	9	...	7,29,445
Nagpur-Chhattisgarh Depreciation Account	32	...	...	...	...	...	...
Nilgiri	33	13,525	—38	...	2,912	...	10,575
North-East line, Madras Railway	34	9,91,285	—13	...	...	48,910	9,42,302
North Western	35	72,09,149	45,745	5,88,334	1	...	78,43,227
Oudh and Rohilkhand	36	38,55,959	88,224	...	1,789	8,92,972	30,49,422
Palanpur-Deesa	37	...	...	...	...	...	...
Peshawar Railway Reserve Material	38	...	...	...	...	...	...
Petroleum Operations, Baluchistan	39	...	...	...	...	...	...
Quetta-Nushki	40	...	...	...	...	...	...
Rajputana-Malwa, including Godhra-Rutlam-Nagda	41	38,56,710	2,08,444	...	12,448	8,09,813	32,42,893
Rameswaram Extension	42	14,70,003	92	...	...	9,50,655	5,19,440
Ranaghat-Bhagwangola	43	96,902	219	33	...	...	97,154
Rewari Phulera Chord	44	...	...	...	...	...	...
Sabarmati-Dholka	45	31,19,843	1,50,664	...	849	6,22,863	26,46,795
Shadera Sangla	46	...	...	...	...	...	...
South Indian	47	43,299	8,934	3,67,137	...	...	4,19,370
Southern Mahratta (Depreciation on works)	48	12,12,935	49,795	...	...	1,22,138	11,40,592
Tinnevelly-Quilon (British Section)	49	...	...	...	...	...	...
Do. do. (Native State Section)	50	5,73,265	32,534	...	...	2,51,110	3,54,689
Tirhoot	51	15,54,753	1,56,611	...	...	6,81,797	10,29,567
„ new extension	52	20,44,628	16,045	2,57,907	...	...	23,18,580
Tirupattur-Krishnagiri	53	40,98,142	2,91,727	...	...	10,17,089	33,72,780
Umaria Colliery (Depreciation on works)	54	6,34,774	40,670	...	675	2,87,846	3,86,923
Vizagapatam-Raipur	55	...	...	...	...	...	...
Warora Colliery	56	...	...	...	...	...	...
State Railway Stores	57	...	74	...	...	78,974	—78,900
Expenditure in England for Stores purchased and remaining unappropriated	58	...	...	7,606	...	...	7,606
		...	...	4,79,046	...	...	4,79,046
TOTAL IMPERIAL	...	8,86,21,829	39,23,474	88,02,624	63,576	1,10,91,828	9,01,92,523
PROVINCIAL. *Assam.*							
Jorhat	59	2,297	...	...	37	1,823	437
LOCAL. *Madras.*							
Mayavaram-Mutupet	60	1,34,926	15,905	...	...	57,514	93,317
TOTAL CONSTRUCTION OF STATE RAILWAYS	...	8,87,59,052	39,39,379	88,02,624	63,613	1,11,51,165	9,02,86,277
Total Converted into £ at R15=£1						£	6,019,085

Charged to Revenue	Famine Relief and Insurance	India	£ 97,121
		England	£ 18,691
	Construction of Rai ways charged against Revenue		£ 6,250
	Preliminary Expenditure, etc., not originally charged to Construction		£ ...
Not charged to Revenue	India		£ 4,401,930
	England		£ 1,495,093
	TOTAL		£ 6,019,085

on the CONSTRUCTION of STATE RAILWAYS during, and to the end of, the Year 1904-1905.

Number of Items.	TOTAL EXPENDITURE TO END OF THE YEAR. Construction (including Plant and Rolling-stock).	General Charges.	Stores and Advances.	TOTAL.	*Deduct Receipts on Capital Account.*	NET OUTLAY.	REMARKS.
	₹	₹	₹	₹	₹	₹	
1	1,06,03,785	5,44,228	2,57,617	1,14,05,630	*2,477*	1,14,03,153	
2	5,95,232	30,906	254	6,26,392	...	6,26,392	
3	36,72,627	...	...	36,72,627	...	36,72,627	
4	6,91,47,302	...	12,46,140	7,03,93,442	...	7,03,93,442	
5	52,33,510	4,69,279	20,65,238	77,68,027	*3,757*	77,64,270	
6	1,50,24,005	15,74,423	...	1,65,98,428	*20,012*	1,65,78,416	
7	5,06,287	59,085	9	5,65,381	*27*	5,65,354	
8	10,62,339	1,17,275	...	11,79,614	*2,472*	11,77,142	
9	31,93,856	...	...	31,93,856	*4,111*	(*b*) 31,89,745	(*b*) Represents amount contri buted by the State for Construction ₹30,42,816 and Survey Charges ₹60,570.
10	75,132	...	...	75,132	...	75,132	
11	7,02,26,632	69,03,995	...	7,71,30,627	*2,18,303*	7,69,12,324	
12	12,54,575	2,59,727	16,98,213	32,12,515	...	32,12,515	
13	2,21,165	22,679	4,099	2,47,943	...	2,47,943	
14	31,78,696	2,27,303	...	34,05,999	*3,457*	34,02,542	
15	2,88,61,080	21,08,003	...	3,09,69,083	*39,653*	3,09,29,430	
16	16,39,93,440	59,93,703	1,16,34,337	18,16,21,480	*1,01,25,653*	17,14,95,827	*See* u 76B.
17	11,31,26,491	57,62,814	55,71,679	12,44,60,984	*12,56,832*	12,32,04,152	*See* Account No. 76C.
18	...	33,546	43,64,654	43,98,200	*23*	43,98,177	
19	53,03,977	6,13,692	....	59,17,669	*82*	59,17,587	
20	3,18,17,167	14,64,422	87,14,572	4,19,96,161	*48,21,625*	3,71,74,536	*See* Account No. 76G
21	12,07,614	65,512	...	12,73,126	...	12,73,126	
22	40,06,978	1,43,462	3,46,973	44,97,413	*789*	44,96,624	
23	36,07,697	3,05,800	60,972	39,74,469	*1,430*	39,73,039	
24	14,531	...	...	14,531	...	14,531	
25	72,349	32,169	5,59,138	6,63,556	...	6,63,556	
26	30,55,097	1,18,961	65,730	32,39,788	*394*	32,39,394	
27	48,24,362	3,06,580	...	51,30,942	*9,803*	51,21,139	
28	28,311	...	...	28,311	...	28,311	
29	3,93,950	67,068	1,01,524	5,62,542	*317*	5,62,225	
30	60,76,864	4,15,366	8,29,776	73,22,006	*3,689*	73,18,317	
31	2,06,158	61,330	5,13,073	7,80,561	*9*	7,80,552	
32	6,57,038	...	...	6,57,038	...	6,57,038	
33	35,85,863	1,750	...	35,87,613	*38,266*	35,49,347	
34	6,07,10,278	38,78,043	27,009	6,46,15,330	*62,444*	6,45,52,886	
35	39,24,40,307	2,36,90,229	1,28,81,843	42,90,12,379	*74,27,995*	42,15,84,384	*See* Account No 76E.
36	5,54,22,275	19,49,240	38,37,363	6,12,08,878	*35,05,164*	5,77,03,714	*See* Account No. 76D.
37	4,07,172	14,897	...	4,22,069	(*a*) *1,85,000*	2,37,069	(*a*) Contribution by the Palanpur Durbar.
38	...	...	2,88,641	2,88,641	...	2,88,641	
39	1,19,198	...	...	1,19,198	*11*	1,19,187	
40	62,13,795	4,47,941	3,12,470	69,74,206	*13,746*	69,60,460	
41	14,38,66,515	90,73,550	42,84,627	15,72,24,692	*2,87,731*	15,69,36,961	
42	1,17,984	219	33	1,18,236	...	1,18,236	
43	2,77,037	25,676	...	3,02,713	*263*	3,02,450	
44	38,63,219	2,45,032	49,209	41,57,460	*868*	41,56,592	
45	59,900	...	...	59,900	...	59,900	
46	52,298	8,934	3,67,137	4,28,369	...	4,28,369	
47	3,33,39,533	26,97,954	21,39,741	3,81,77,228	*39,30,904*	3,42,46,324	*See* Account No. 76F.
48	5,27,071	...	...	5,27,071	...	5,27,071	
49	38,02,217	4,49,751	83,421	43,35,389	...	43,35,389	
50	1,04,69,120	11,50,717	77,184	1,16,97,021	...	1,16,97,021	
51	4,90,75,621	28,93,783	12,81,251	5,32,50,655	...	5,32,50,655	
52	45,99,668	3,44,771	5,90,143	55,34,582	...	55,34,582	
53	7,32,171	80,494	29,294	8,41,959	*910*	8,41,049	
54	1,82,672	...	...	1,82,672	...	1,82,672	
55	2,45,035	...	...	2,45,035	...	2,45,035	
56	14,44,870	9,792	—*56,168*	13,98,494	*1,806*	13,96,688	
57	25,900	...	7,606	33,566	*2,520*	31,046	
58	...	...	7,21,655	7,21,655	...	7,21,655	
	1,32,28,27,926	7,46,64,101	6,49,56,457	1,46,24,48,484	*3,19,72,543*	1,43,04,75,941	
59	8,45,667	41,247	25,006	9,11,920	*4,359*	9,07,561	
60	23,14,720	4,62,812	58,352	28,35,884	...	28,35,884	
	1,32,59,88,313	7,51,68,160	6,50,39,815	1,46,61,96,288	*3,19,76,902*	1,43,42,19,386	

	£ 95,614,626	
£	5,001,124	*See* Account No. 50.
£	40,441	
£	4,311,893	*See* Accounts No. 52 and No. 68.
£	954,145	
£	55,064,437	
£	30,242,586	
£	95,614,626	

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76A—Account of Capital raised through Companies towards outlay on State Railways during, and to end of, the Year 1904-1905.

		During the year.		To end of the year.	
		East Indian Railway.	South Indian Railway.	East Indian Railway.	South Indian Railway.
Debentures raised (net)	Nominal amount £	700,000	400,000	6,500,300	1,400,000
	Cash received £	563,636	400,000	6,194,127	1,401,250
Receipts converted into rupees	R	84,54,549	60,00,000	9,73,86,480	2,10,57,237
Ditto reconverted into £ at R15=£1		563,636	400,000	6,492,432	1,403,816
		963,636		7,896,248	

No. 76B.—CAPITAL ACCOUNT of the East Indian Railway during, and to end of, the Year 1904-1905.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (R1,06,750)	£	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total Debt	£	...	12,039,882	12,039,882
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	R	...	26,45,269	26,45,269
Capital Account: Preliminary Expenses	"	252	8,17,305	8,17,557
Land	"	5,36,836	45,65,493	51,02,329
Formation	"	25,35,752	68,25,453	93,61,205
Bridge-work	"	24,01,664	1,49,58,003	1,73,59,667
Fencing	"	1,23,589	15,72,970	16,96,559
Electric telegraph	"	2,307	...	2,307
Ballast and Permanent-way	"	33,61,270	3,40,73,421	3,74,34,691
Stations and Buildings	"	30,04,815	2,41,58,181	2,71,62,996
Plant	"	11,09,586	61,98,919	73,08,505
Ferries, etc.	"	...	12,11,868	12,11,868
Rolling-stock	"	32,33,616	4,82,18,847	5,14,52,463
General Charges	"	10,76,308	49,17,395	59,93,703
New Minor Works	"	19,319	38,020	57,339
Suspense Accounts	"	—7,25,090	1,23,59,427	1,16,34,337
Exchange	"	...	1,69,960	1,69,960
Collieries Block	"	2,38,927	19,71,798	22,10,725
Capital Outlay incurred since purchase of Line	"	1,69,19,151	16,47,02,329	18,16,21,480
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	"	...	*8,22,167*	*8,22,167*
(2) Stores made over to the new Undertaking	"	...	*76,65,340*	*76,65,340*
(3) Sale-proceeds of surplus stores and dismantled buildings, etc.	"	*26,071*	*16,12,075*	*16,38,146*
Total Deductions	"	*26,071*	*1,00,99,582*	*1,01,25,653*
Net Capital Outlay since purchase of Line	R	1,68,93,080	15,46,02,747	17,14,95,827
Ditto Ditto converted into £ at R15=£1	£	1,126,205	10,306,850	11,433,055
Total Debt and Capital Outlay	£	1,126,205	22,346,732	23,472,937
Charged in England	£	...	12,032,765	12,032,765
Charged in India	£	1,126,205	10,313,967	(a)11,440,172

(a) Includes the debt of £ 7,117 (R1,06,750) incurred in India on the purchase.

No. 76C.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debentures and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL DEBT	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Purchase of Ranaghat-Krishnagar Railway	₹	7,11,399	...	7,11,399
Overdrawn Capital to 30th June 1884	„	...	4,24,484	4,24,484
Capital Account: Preliminary Expenses	„	1,99,992	6,00,658	8,00,650
Land	„	4,85,983	66,74,437	71,60,420
Formation	„	8,47,358	70,48,877	78,96,235
Bridge-work	„	7,65,194	1,67,33,287	1,74,98,481
Fencing	„	1,30,427	23,77,355	25,07,782
Electric Telegraph	„	...	26,067	26,067
Ballast and Permanent-way	„	19,88,432	2,75,69,985	2,95,58,417
Stations and Buildings	„	10,43,684	1,45,09,622	1,55,53,306
Plant	„	1,28,830	25,97,531	27,26,361
Ferries, etc.	„	1,62,026	20,29,546	21,91,572
Rolling-stock	„	4,37,710	2,39,56,077	2,43,93,787
General Charges	„	2,56,175	55,06,639	57,62,814
Suspense Accounts	„	15,69,461	40,02,218	55,71,679
Exchange	„	...	16,77,530	16,77,530
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	„	87,26,671	11,57,34,313	12,44,60,984
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz* :—				
(1) Value of Stores made over to the new Undertaking	„	...	*7,27,879*	*7,27,879*
(2) Other Receipts on Capital Account	„	*7,414*	*5,21,539*	*5,28,953*
Total Deductions	„	*7,414*	*12,49,418*	*12,56,832*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	87,19,257	11,44,84,895	12,32,04,152
Ditto Ditto converted into £ at R15=£1	£	581,284	7,632,326	8,213,610
TOTAL DEBT AND CAPITAL OUTLAY	£	581,284	9,202,110	(*a*) 9,783,394
CHARGED IN ENGLAND	£	327,722	5,482,215	5,809,937
CHARGED IN INDIA	£	253,562	3,719,895	3,973,457

(*a*) Made up as under :—

Eastern Bengal, to close of	1892-93	₹	3,147,860
Northern „	do. do.		1,618,815
Dacca	do. do.		446,699
Assam-Behar	do. do.		844,377
Kaunia-Dhurla	do. do.		64,834
Barsoi-Kissengunge	do.		88,679
Outlay on the system from	1893-94 to 1904-1905		3,572,130
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND			9,783,394

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76D.—CAPITAL ACCOUNT of the OUDH AND ROHILKHAND RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
TOTAL DEBT	£	...	10,336,049	10,336,049
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Capital Account: Preliminary Expenses	₹	...	3,15,162	3,15,162
Land	"	72,161	13,58,520	14,30,681
Formation	"	83,156	23,18,154	24,01,310
Bridge-work	"	9,10,400	1,10,28,784	1,19,39,184
Fencing	"	2,25,584	21,87,661	24,13,245
Ballast and Permanent-way	"	7,45,445	1,84,43,245	1,91,88,690
Stations and Buildings	"	11,52,247	68,81,654	80,33,901
Plant	"	1,33,166	9,62,275	10,95,441
Rolling-stock	"	5,33,800	80,70,861	86,04,661
General Charges	"	88,224	18,61,016	19,49,240
Suspense Accounts	"	—8,92,972	47,30,334	38,37,362
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	"	30,51,211	5,81,57,666	6,12,08,877
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	"	...	*33,02,053*	*33,02,053*
(2) Other Receipts on Capital Account	"	*1,789*	*2,01,321*	*2,03,110*
Total Deductions	"	*1,789*	*35,03,374*	*35,05,163*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	₹	30,49,422	5,46,54,292	5,77,03,714
Ditto Ditto converted into £ at R15=£1	£	203,295	3,643,619	3,846,914
TOTAL DEBT AND CAPITAL OUTLAY	£	203,295	13,979,668	(*a*)14,182,963
CHARGED IN ENGLAND	£	108,346	12,285,812	12,394,158
CHARGED IN INDIA	£	94,949	1,693,856	1,788,805

(*a*) Made up as under:—

Outlay on the Oudh and Rohilkhand Railway, including Lucknow-Rae Bareli Section, to close of 1894-95	10,715,115
" Bareilly-Rampur-Moradabad Railway to close of 1894-95	498,903
" Cawnpore-Burhwal (metre gauge) section to close of 1896-97	145,966
" Rae Bareli-Benares section to close of 1897-98	508,322
Outlay from 1895-96 to 1903-1904	1,604,418
Outlay on the Allahabad Fyzabad Railway	710,239
TOTAL	14,182,963

No. 76E.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1904-1905.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Sind, Punjab and Delhi Line:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1885	R	...	28,70,470	28,70,470
Capital Account: Preliminary Expenses	„	—808	38,13,265	38,12,457
Land	„	74,330	39,06,002	39,80,332
Formation	„	4,18,621	6,33,53,532	6,37,72,153
Bridge-work	„	3,72,755	9,22,43,022	9,26,15,777
Fencing	„	23,142	49,76,056	49,99,198
Electric Telegraph	„	...	1,78,227	1,78,227
Ballast and Permanent-way	„	14,63,229	10,68,21,831	10,82,85,060
Stations and Buildings	„	20,94,170	3,85,67,318	4,06,61,488
Plant	„	92,338	91,99,043	92,91,381
Ferries	„	—71,000	6,61,268	5,90,268
Rolling-stock	„	27,42,372	4,91,85,244	5,19,27,616
General Charges	„	45,745	2,36,44,484	2,36,90,229
Suspense Accounts	„	5,88,334	1,22,93,509	1,28,81,843
Exchange	„	...	94,55,880	94,55,880
Capital Outlay Incurred since purchase of Line	„	78,43,228	42,11,69,151	42,90,12,379
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	„	...	*48,36,651*	*48,36,651*
(2) Stores made over to the new Undertaking	„			
(3) Other receipts on Capital Account	„	1	*25,91,343*	*25,91,344*
Total Deductions	„	1	*74,27,994*	*74,27,995*
Net Capital Outlay since purchase of Line	R	78,43,227	41,37,41,157	42,15,84,384
Ditto Ditto converted into £ at R15 = £1	£	522,882	27,582,744	28,105,626
Total Debt and Capital Outlay	£	522,882	32,494,365	(a)33,017,247
Charged in England	£	561,716	16,610,055	17,171,771
Charged in India	£	—38,834	15,884,310	15,845,476

(a) Made up as under:—

Outlay on the Sind, Punjab and Delhi Railway:—	
Redemption of Annuities	4,911,621
Overdrawn Capital	191,365
„ Indus Valley Railway, to close of 1884-85	5,060,775
„ Punjab Northern, Northern and Southern Sections, to close of 1884-85	5,090,157
„ Sind-Pishin, Southern Section, ditto	942,096
Outlay on the North-Western system from 1885-86 to 1904-1905	16,821,233
Total	33,017,247

N.—Ry. & Irrn. Capl. not charged to Revenue.

No. 76F.—CAPITAL ACCOUNT of the SOUTH INDIAN RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.			During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:					
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking		£	...	1,070,000	1,070,000
Purchase of the property of the Company	4,197,557				
Less—Capital deposited by the New Company	1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase		£	...	425,000	425,000
TOTAL DEBT		£	...	4,692,557	4,692,557
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:					
Capital Account: Preliminary Expenses		₹	—6,500	5,79,004	5,72,504
Land		,,	—48,471	12,24,088	11,75,617
Formation		,,	20,864	31,63,386	31,84,250
Bridge-work		,,	89,855	62,82,103	63,71,958
Fencing		,,	99,440	4,59,809	5,59,249
Electric Telegraph		,,	267	34,959	35,226
Ballast and Permanent-way		,,	1,18,752	88,95,783	90,14,535
Stations and Buildings		,,	4,67,035	38,92,710	43,59,745
Plant		,,	46,697	5,13,109	5,59,806
Rolling-Stock		,,	4,24,996	68,39,287	72,64,283
General Charges		,,	49,795	26,48,159	26,97,954
Suspense Accounts		,,	—1,22,138	22,61,879	21,39,741
Exchange		,,	...	2,42,360	2,42,360
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE		,,	11,40,592	3,70,36,636	3,81,77,228
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—					
(1) Value of Stores and Cash made over to the new Undertaking		,,	...	*34,14,850*	*34,14,850*
(2) Other Receipts on Capital Account		,,	...	*5,16,054*	*5,16,054*
Total Deductions		,,	...	*39,30 904*	*39,30,904*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE		₹	11,40,592	3,31,05,732	3,42,46,324
Ditto Ditto converted into £ at R15=£ 1		£	76,039	2,207,049	2,283,088
TOTAL DEBT AND CAPITAL OUTLAY		£	76,039	6,899,606	(a) 6,975,645
CHARGED IN ENGLAND		£	...	5,364.149	5,364,149
CHARGED IN INDIA		£	76,039	1,535,457	1,611,496

(a) Made up as under:—

Outlay on the South Indian Railway	6,526,043
,, ,, Pamban Branch	449,602
TOTAL	6,975.645

No. 76G.—CAPITAL ACCOUNT of the GREAT INDIAN PENINSULA RAILWAY during, and to end of, the Year 1904-1905.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	2,701,450	2,701,450
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	£	...	3,220,900	3,220,900
TOTAL DEBT	£	...	5,922,350	5,922,350
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1900	R	...	25,81,999	25,81,999
Capital Account: Preliminary Expenses	,,	14	2,32,488	2,32,502
Land	,,	7,54,756	3,55,304	11,10,060
Formation	,,	1,80,360	15,04,655	16,85,015
Bridge-work	,,	5,13,369	37,42,794	42,56,163
Fencing	,,	18,431	7,76,808	7,95,239
Electric Telegraph	,,	210	16,439	16,649
Ballast and Permanent-way	,,	42,87,377	82,79,871	1,25,67,248
Stations and Buildings	,,	9,32,381	32,75,943	42,08,324
Plant	,,	99,418	4,52,629	5,52,047
Rolling-stock	,,	14,18,073	9,36,926	23,54,999
General Charges	,,	74,528	13,89,894	14,64,422
Collieries General Block Account	,,	6,09,014	...	6,09,014
Suspense Accounts	,,	14,15,915	72,98,657	87,14,572
Exchange	,,	...	8,47,908	8,47,908
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE	,,	1,03,03,846	3,16,92,315	4,19,96,161
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	,,	...	*47,65,118*	*47,65,118*
(2) Other Receipts on Capital Account	,,	...	*56,507*	*56,507*
Total Deductions	,,	...	*48,21,625*	*48,21,625*
NET CAPITAL OUTLAY SINCE PURCHASE OF LINE	R	1,03,03,846	2,68,70,690	3,71,74,536
Ditto ditto converted into £ at R15=£1	£	686,923	1,791,379	2,478,302
TOTAL DEBT AND CAPITAL OUTLAY	£	686,923	7,713,729	8,400,652
CHARGED IN ENGLAND	£	...	6,460,006	6,460,006
CHARGED IN INDIA	£	686,923	1,253,723	1,940,646

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the YEAR 1904-1905.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR							TOTAL EXPENDITURE TO END OF THE YEAR.						
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL
MAJOR IRRIGATION WORKS.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial.														
Burma.														
Mandalay Canal Project	56,333	56,395	215	—8,603	1,04,340	—50,125	1,54,465	42,32,875	7,70,552	95,642	731	50,99,800	9,738	50,90,062
Shwebo Canal Project	7,10,575	1,29,557	9,583	3,424	8,53,139	3,940	8,49,199	31,88,867	4,61,751	1,75,593	5,056	38,31,264	10,463	38,20,801
Mon Canal Project	1,08,567	48,906	6,410	5,647	1,69,530	307	1,69,223	1,51,927	74,131	18,543	5,727	2,50,328	307	2,50,021
TOTAL	8,75,475	2,34,858	16,208	468	11,27,009	—45,878	11,72,887	75,73,669	13,06,434	2,89,775	11,514	91,81,392	20,508	91,60,884
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	26,020	12,436	326	...	38,782	...	38,782
	8,75,475	2,34,858	16,208	468	11,27,009	—45,878	11,72,887	75,47,649	12,93,998	2,89,449	11,514	91,42,610	20,508	91,22,102
Bengal.														
Orissa Project	24,470	3,797	...	...	28,267	530	27,737	1,93,09,519	47,19,476	20,71,666	...	2,61,00,661	1,01,519	2,59,99,142
Midnapur Canal	3,274	754	...	...	4,028	...	4,028	54,79,683	19,30,603	9,18,848	...	83,29,134	31,558	82,97,576
Tidal Canal	...	...	...	...	...	...	...	18,26,939	5,83,411	1,42,304	...	25,52,654	1,013	25,51,641
Sone Project	2,716	624	25	...	3,365	924	2,441	1,88,98,300	52,22,706	21,03,559	...	2,62,84,565	4,77,733	2,58,06,832
TOTAL	30,460	5,175	25	...	35,660	1,454	34,206	4,55,14,441	1,24,56,196	52,96,377	...	6,32,67,014	6,11,823	6,26,55,191
Deduct—Outlay charged against Revenue (Account No. 65A)	30,460	5,175	25	...	35,660	35	35,625	10,22,184	2,35,150	1,03,534	...	13,60,868	147	13,60,721
	...	...	...	...	...	1,419	—1,419	4,44,92,257	1,22,21,046	51,92,843	...	6,19,06,146	6,11,676	6,12,94,470
United Provinces of Agra and Oudh.														
Ganges Canal	1,73,993	38,663	2,522	1,751	2,16,929	14,637	2,02,292	2,44,40,233	40,79,186	2,67,264	2,50,939	2,90,37,622	2,14,087	2,88,23,535
Lower Ganges Canal	1,55,628	30,560	1,992	40,462	2,28,642	1,955	2,26,687	2,69,70,718	53,68,694	19,12,875	3,69,401	3,46,21,688	4,52,138	3,41,69,550
Agra Canal	1,14,767	25,702	1,676	—3,354	1,38,791	66	1,38,725	75,54,236	16,66,763	3,49,085	74,628	96,44,712	48,686	95,96,026
Eastern Jumna Canal	1,46,774	30,148	1,965	9,069	1,87,956	156	1,87,800	35,94,126	7,14,039	54,201	1,18,430	44,80,796	13,303	44,67,493
Fatehpur Branch, Lower Ganges Canal	36,914	4,616	301	—5,238	36,593	1,552	35,041	25,77,382	6,08,611	48,927	43,369	32,78,289	12,401	32,65,888
Mat Branch, Ganges Canal	2,29,128	33,618	2,343	41,867	3,06,956	..	3,06,956	9,89,424	2,05,098	23,944	1,08,226	13,26,692	122	13,26,570
TOTAL	8,57,204	1,63,307	10,799	84,557	11,15,867	18,366	10,97,501	6,61,26,119	1,26,42,391	26,56,296	9,64,993	8,23,89,799	7,40,737	8,16,49,062
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	42,265	39,872	367	...	82,504	3	82,501
	8,57,204	1,63,307	10,799	84,557	11,15,867	18,366	10,97,501	6,60,83,854	1,26,02,519	26,55,929	9,64,993	8,23,07,295	7,40,734	8,15,66,561

Punjab.													
Western Jumna Canal, including Sirsa Branch	15,521	3,567	233	—19,470	—149	...	—149	1,28,86,535	32,74,055	2,14,334	1,11,342	1,64,86,266	11,481	1,64,74,785
Bari Doab Canal	1,00,548	13,141	2,140	11,339	1,27,168	...	1,27,168	1,49,90,194	33,02,909	5,92,038	2,44,053	1,91,29,194	16,955	1,91,12,239
Sirhind Canal	42,262	9,826	641	9,917	62,646	...	62,646	1,69,48,804	45,61,001	20,98,652	1,36,863	2,37,45,320	1,07,518	2,36,37,802
Upper Chenab Canal	5,103	17,578	4,757	2,924	30,362	...	30,362	5,103	17,578	4,757	2,924	30,362	...	30,362
Lower Chenab Canal	1,39,947	30,128	1,565	—46,555	1,25,085	...	1,25,085	2,22,19,135	41,51,268	6,02,247	4,59,880	2,74,32,530	14,403	2,74,18,127
Upper Sutlej Inundation Canal	1,185	117	7	—3,117	—1,808	...	—1,808	12,88,021	2,79,285	23,526	31,346	16,22,178	156	16,22,022
Sidhnai Canal	...	...	...	1,633	1,633	...	1,633	9,36,453	2,62,397	37,911	26,293	12,63,054	224	12,62,830
Upper Jhelum Canal	3,382	8,136	835	1,071	13,424	...	13,424	3,382	8,136	835	1,071	13,424	...	13,424
Lower Jhelum „	8,40,588	1,35,536	10,812	—69,150	9,17,786	...	9,17,786	1,12,35,075	18,59,207	4,07,042	4,42,483	1,39,43,807	6,805	1,39,37,002
Indus Inundation Canal	4,76,630	1,08,840	7,098	3,058	5,95,626	...	5,95,626	12,60,659	2,23,301	9,545	6,403	14,99,908	63,616	14,36,292
TOTAL	16,25,166	3,26,869	28,088	—1,08,350	18,71,773	...	18,71,773	8,17,73,361	1,79,39,137	39,90,887	14,62,658	10,51,66,043	2,21,158	10,49,44,885
Deduct—Outlay charged against Revenue (Account No. 65A)	...	...	...	...	...	...	...	13,96,822	1,95,871	16,139	...	16,08,832	63,696	15,45,136
	16,25,166	3,26,869	28,088	—1,08,350	18,71,773	...	18,71,773	8,03,76,539	1,77,43,266	39,74,748	14,62,658	10,35,57,211	1,57,462	10,33,99,749
Madras.														
Godávári Delta System	1,52,157	27,934	...	...	1,80,091	...	1,80,091	87,79,424	20,96,147	8,85,942	...	1,17,61,513	933	1,17,60,580
Kistna Delta System	3,63,454	72,057	500	...	4,36,011	573	4,35,438	1,11,54,676	25,13,329	6,82,972	...	1,43,50,977	17,496	1,43,33,481
Pennér River Canal	59,686	9,724	1,111	...	70,521	16	70,505	43,84,667	9,33,355	1,44,158	...	54,62,180	904	54,61,276
Cauvery Delta System	96,894	12,314	2,193	...	1,11,401	...	1,11,401	24,88,677	5,40,192	90,145	...	31,19,014	1,985	31,17,029
Srivaikuntam System	49,163	3,482	...	...	52,645	...	52,645	11,83,350	3,00,762	10,524	...	14,94,636	369	14,94,267
Kurnool Canal	7,312	1,461	...	...	8,773	...	8,773	2,19,68,388	23,180	...	...	2,19,91,568	2,24,115	2,17,67,453
Barur Tank Project	3,024	489	...	...	3,513	...	3,513	3,29,342	75,496	6,931	...	4,11,769	22	4,11,747
Periyár Project	1,10,310	20,256	...	...	1,30,566	209	1,30,357	68,22,821	14,77,350	7,23,931	...	90,24,102	14,733	90,09,369
TOTAL	8,42,000	1,47,717	3,804	...	9,93,521	798	9,92,723	5,71,11,345	79,59,811	25,44,603	...	6,76,15,759	2,60,557	6,73,55,202
Deduct—Outlay charged against Revenue (Account No. 65A)	10,336	1,950	...	...	12,286	...	12,286	1,13,241	24,793	48	...	1,38,082	...	1,38,082
	8,31,664	1,45,767	3,804	...	9,81,235	798	9,80,437	5,69,98,104	79,35,018	25,44,555	...	6,74,77,677	2,60,557	6,72,17,120

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 77.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year 1904-1905—*contd.*

Provinces and Canals.	Expenditure during the year.							Total Expenditure to end of the year.						
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.
MAJOR IRRIGATION WORKS—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Imperial.														
Bombay.														
Desert Canal	16,349	3,760	36	...	20,145	...	20,145	20,91,113	4,74,304	25,382	...	25,90,799	*37*	25,90,762
Bégari Canal	...	...	...	...	...	...	...	14,17,031	2,35,866	4,666	...	16,57,563	*19*	16,57,544
Eastern Nara Works	57,760	14,856	1,108	...	73,724	...	73,724	50,91,703	12,33,489	58,605	...	63,83,797	*176*	63,83,621
Hathmati Canal	...	...	...	...	...	...	...	3,83,636	99,517	9,060	...	4,92,213	*1,288*	4,90,925
Pravara River Works—Lakh Canal	...	...	...	...	...	...	...	2,64,529	68,641	19,477	...	3,52,647	*201*	3,52,446
Kádva River Works	*—598*	*—136*	...	...	*—734*	...	*—734*	5,96,701	1,53,601	17,016	...	7,67,318	*140*	7,67,178
Krishna Canal	248	53	...	...	301	...	301	6,76,035	1,42,520	1,682	...	8,20,237	...	8,20,237
Lower Panjhra River Works	...	...	...	...	...	...	...	3,67,303	74,888	3,228	...	4,45,419	*37*	4,45,382
Ekruk Tank	...	...	...	...	...	...	...	10,07,089	2,12,509	9,713	...	12,29,311	*1,194*	12,28,117
Mutha Canal	28,077	6,106	600	168	34,951	...	34,951	57,77,211	10,44,735	1,20,312	...	69,42,258	*12,226*	69,30,032
Unharwah Canal	3,896	896	...	...	4,792	...	4,792	5,28,129	1,11,708	2,258	...	6,42,095	...	6,42,095
Jamrao Canal	*—1,48,243*	*—34,285*	*—16,061*	...	*—1,98,589*	...	*—1,98,589*	65,47,553	13,18,130	1,68,002	4,606	80,38,291	*982*	80,37,309
Dad Canal	35,071	9,388	108	...	44,567	...	44,567	18,81,399	3,04,156	16,327	...	22,01,882	*34*	22,01,848
Nasrat Canal	1,00,011	20,390	806	...	1,21,207	...	1,21,207	14,47,636	1,84,256	6,630	...	16,38,522	*158*	16,38,364
Naulakhi Canal	...	...	...	...	...	...	...	...	4,876	236	...	5,112	...	5,112
Mahiwah Canal	1,95,080	35,476	...	...	2,30,556	...	2,30,556	10,74,755	2,32,293	7,254	...	13,14,302	*6*	13,14,296
Total	2,87,651	56,504	*—13,403*	168	3,30,920	...	3,30,920	2,91,56,699	58,90,849	4,69,612	4,606	3,55,21,766	*16,498*	3,55,05,268
Deduct—Outlay charged against Revenue (Account No. 65A)	*27,727*	*6,023*	*600*	*168*	*34,518*	...	*34,518*	*10,84,317*	*2,58,032*	*10,517*	...	*13,52,866*	*207*	*13,52,659*
	2,59,924	50,481	*—14,003*	...	2,96,402	...	2,96,402	2,80,72,382	56,32,817	4,59,095	4,606	3,41,68,900	*16,291*	3,41,52,609
Total outlay on Construction	45,17,956	9,34,430	45,521	*—23,157*	54,74,750	*—25,260*	55,00,010	28,72,55,634	5,81,94,818	1,52,47,550	24,43,771	36,31,41,773	*18,71,281*	36,12,70,492
Deduct—Total charged against Revenue	*68,523*	*13,148*	*625*	*168*	*82,464*	*35*	*82,429*	*36,84,849*	*7,66,154*	*1,30,931*	...	*45,81,934*	*64,053*	*45,17,881*
	44,49,433	9,21,282	44,896	*—23,325*	53,92,286	*—25,295*	54,17,581	28,35,70,785	5,74,28,664	1,51,16,619	24,43,771	35,85,59,839	*18,07,228*	35,67,52,611
Deduct—Amount spent on Construction from Ordinary Revenues to end of 1884-85	...	...	...	...	...	...	...	...	...	...	...	...	...	5,40,24,150
Net—Irrigation Works—Construction (Not charged to Revenue)	...	...	...	...	...	...	54,17,581	...	...	...	...	...	...	30,27,28,461
Total converted into £ at Rs15							£ 361,172							£ 20,181,897
India							£ 353,913							£ 17,064,508
England							£ 7,259							£ 3,117,329

No. 78.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1904-1905.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity (₹1,06,750)	...	7,117	7,117
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL £	...	12,039,882	12,039,882
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL £	...	1,569,784	1,569,784
SIND, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity £	...	4,911,621	4,911,621
OUDH AND ROHILKHAND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	...	3,415,000	3,415,000
TOTAL £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company £ 4,197,557 *Less*—Capital deposited by New Company „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock ditto ditto ditto	...	425,000	425,000
TOTAL £	...	4,692,557	4,692,557
GREAT INDIAN PENINSULA.			
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	...	2,701,450	2,701,450
Amount of Debentures ditto ditto ditto	...	3,220,900	3,220,900
TOTAL £	...	5,922,350	5,922,350
Grand Total £	...	39,472,243	39,472,243

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENT

(Excluding

INDIA

PARTICULARS.	No. of Items.	OTHER PUBLIC WORKS.					RAJPUTANA.			BALUCHISTAN.		
		Director General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
DIRECTION. *Chief Engineer and Secretariat.*												
Director-General and Assistants	1	1,10,603	...	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	1,85,919	...	...	...	...	...	...	...	...	...	...
Upper and Lower Subordinates	3	536	...	...	...	...	...	...	...	...	...	...
Office Establishment	4	1,31,247	...	...	...	...	...	...	...	...	...	...
Travelling Allowances	5	23,847	...	...	...	...	...	...	...	...	...	...
Office Expenses	6	34,061	...	...	...	...	...	...	...	...	...	...
Presidency and Local Allowances	7	2,864	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	8	...	...	...	...	...	...	...	...	...	...	...
TOTAL	9	4,89,077	...	...	...	...	...	...	...	...	...	...
Superintending Engineers.												
Superintending Engineers and Assistants	10	...	...	...	...	...	20,605	...	20,605	...	...	...
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	...
Office and Petty Establishments	12	...	...	1,722	...	...	14,767	...	14,767	...	...	...
Travelling Allowances	13	...	...	...	...	...	4,125	...	4,125	...	...	...
Office Expenses	14	...	...	147	...	...	5,692	...	5,692	...	...	...
Presidency and Local Allowances	15	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	16	...	...	...	...	...	...	...	...	...	...	...
TOTAL	17	..	...	1,869	...	...	45,189	...	45,189	...	...	...
TOTAL DIRECTION	18	4,89,077	...	1,869	...	...	45,189	...	45,189	...	...	...
CONSTRUCTION.												
Engineer Establishment	19	10,24,668	28,613	10,125	4,200	...	33,190	...	33,190	...	...	...
Upper Subordinates	20	3,90,343	8,819	13,533	...	8,189	14,115	...	14,115	...	720	720
Lower Subordinates	21	1,13,605	6,908	3,125	245	...	8,056	...	8,056	...	...	...
Petty Establishment	22	77,149	5,333	759	90	905	1,380	...	1,380	...	3,470	3,470
Office ditto	23	3,65,479	10,242	6,366	1,893	...	11,216	...	11,216	...	...	...
Medical ditto	24	...	...	...	...	...	...	...	...	...	60	60
Accountants	25	64,106	3,511	2,544	1,800	...	3,126	...	3,126	...	...	...
Travelling Allowances	26	2,51,720	11,804	9,613	1,732	...	9,230	...	9,230	...	878	878
Office Expenses	27	1,13,981	3,022	2,382	295	3	4,372	...	4,372	...	460	460
Presidency and Local Allowances*	28	54,777	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	29	3,591	...	...	...	...	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	24,59,419	78,252	48,447	10,255	9,097	84,685	...	84,685	...	5,588	5,588
ACCOUNTS.												
Examiners, Deputies and Assistants	31	39,264	...	...	...	...	10,251	...	10,251	...	...	...
Accountants	32	40,094	...	2,000	...	...	4,136	...	4,136	...	...	...
Office Establishment	33	43,979	...	...	...	...	6,798	...	6,798	...	764	764
Travelling Allowances	34	7,607	...	...	...	...	1,399	...	1,399	...	...	...
Office Expenses	35	5,304	...	...	...	...	1,192	...	1,192	...	...	...
Presidency and Local Allowances	36	...	...	...	...	...	...	...	...	...	...	...
Presidency House-rent	37	...	...	...	...	...	...	...	...	...	...	...
TOTAL ACCOUNTS	38	1,36,248	...	2,000	...	...	23,776	...	23,776	...	764	764
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	...	...	...	...	...	...	...	...
DISTRICT BOARDS	40	...	...	...	...	...	...	...	...	...	...	...
REVENUE ESTABLISHMENT	41	...	...	...	...	...	...	1,260	1,260	...	...	...
NAVIGATION ESTABLISHMENT, ETC.	42	...	...	...	...	...	...	...	...	...	...	...
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	43	...	...	...	...	...	...	...	...	...	...	...
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	44	...	...	...	...	...	...	...	...	...	...	...
BARRACK DEPARTMENT	45	2,44,009	...	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	46	...	...	...	...	...	...	...	...	...	...	...
TOTAL AMOUNT AUDITED	47	33,28,753	78,252	52,316	10,255	9,097	1,53,650	1,260	1,54,910	...	6,352	6,352
Add—Charges by other Branches and Departments, etc.	48	14,567	37,485	1,558	...	...	—925	82,761	81,836	73,681	1,374	75,055
TOTAL	49	33,43,320	1,15,737	53,874	10,255	9,097	1,52,725	84,021	2,36,746	73,681	7,726	81,407
Deduct—Charges to other Branches and Departments, etc.	50	7,01,486	7,987	38	5,812	...	57,243	...	57,243	...	...	...
GRAND TOTAL	51	26,41,834	1,07,750	*53,836	4,443	9,097	95,482	84,021	1,79,503	73,681	7,726	81,407

* Includes ₹2,666 on account of Irrigation.

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1905.

Railways.)

No. of Item.	GENERAL. TOTAL. Other Public Works.	GENERAL. TOTAL. Irrigation.	GENERAL. TOTAL. TOTAL.	CENTRAL PROVINCES. Other Public Works.	CENTRAL PROVINCES. Irrigation.	CENTRAL PROVINCES. TOTAL.	BERAR. Other Public Works.	BURMA. Other Public Works.	BURMA. Irrigation.	BURMA. TOTAL.	ASSAM. Other Public Works.	CARRIED FORWARD. Other Public Works.	CARRIED FORWARD. Irrigation.	CARRIED FORWARD. TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,10,603	...	1,10,603	...	...	...	...	...	...	...	...	1,10,603	...	1,10,603
2	1,85,919	...	1,85,919	50,603	...	50,603	...	66,642	...	66,642	...	3,03,164	...	3,03,164
3	536	...	536	...	...	...	...	...	...	...	...	536	...	536
4	1,31,247	...	1,31,247	65,678	...	65,678	...	75,140	...	75,140	...	2,72,065	...	2,72,065
5	23,847	...	23,847	4,900	...	4,900	...	1,978	...	1,978	...	30,725	...	30,725
6	34,061	...	34,061	16,401	...	16,401	...	14,347	...	14,347	...	64,809	...	64,809
7	2,864	...	2,864	...	...	...	...	156	...	156	...	3,020	...	3,020
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	4,89,077	...	4,89,077	1,37,582	...	1,37,582	...	1,58,263	...	1,58,263	...	7,84,922	...	7,84,922
10	20,605	...	20,605	47,202	17,279	64,481	...	1,02,610	...	1,02,610	27,204	1,97,621	17,279	2,14,900
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	16,489	...	16,489	36,209	15,269	51,478	...	1,00,182	...	1,00,182	25,530	1,78,410	15,269	1,93,679
13	4,125	...	4,125	6,576	3,051	9,627	...	11,845	...	11,845	3,163	25,709	3,051	28,760
14	5,839	...	5,839	8,881	4,519	13,400	...	12,607	...	12,607	4,230	31,557	4,519	36,076
15	...	...	...	...	...	...	...	120	...	120	3,626	3,746	...	3,746
16	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	47,058	...	47,058	98,868	40,118	1,38,986	...	2,27,364	...	2,27,364	62,753	4,37,043	40,118	4,77,161
18	5,36,135	...	5,36,135	2,36,450	40,118	2,76,568	...	3,85,627	...	3,85,627	63,753	12,21,965	40,118	12,62,083
19	11,00,796	...	11,00,796	1,25,934	61,436	1,87,370	64,541	5,52,345	83,096	6,35,441	1,04,406	19,48,022	1,44,532	20,92,554
20	4,34,999	720	4,35,719	65,789	17,950	83,739	21,787	2,60,933	9,204	2,70,137	96,257	8,79,765	27,874	9,07,639
21	1,31,939	...	1,31,939	60,133	31,089	91,222	15,647	1,19,158	22,154	1,41,312	29,107	3,55,984	53,243	4,09,227
22	85,616	3,470	89,086	14,837	1,947	16,784	3,775	33,757	5,889	39,646	11,073	1,49,058	11,306	1,60,364
23	3,95,196	...	3,95,196	13,287	28,626	41,913	16,102	2,78,967	24,549	3,03,516	86,641	7,90,193	53,175	8,43,368
24	...	60	60	70	174	244	...	6,261	2,153	8,414	...	6,331	2,387	8,718
25	75,087	...	75,087	72,391	2,432	74,823	3,176	54,284	6,116	60,400	12,835	2,17,773	8,548	2,26,321
26	2,84,099	878	2,84,977	71,078	19,237	90,315	26,565	2,54,872	30,479	2,85,351	71,077	7,07,691	50,594	7,58,285
27	1,24,055	460	1,24,515	19,695	9,020	28,715	8,473	68,172	5,762	73,934	21,927	2,42,322	15,242	2,57,564
28	54,777	...	54,777	...	...	...	...	1,79,027	16,874	1,95,901	27,436	2,61,240	16,874	2,78,114
29	3,591	...	3,591	...	...	...	...	...	...	...	...	3,591	...	3,591
30	26,90,155	5,588	26,95,743	4,43,214	1,71,911	6,15,125	1,60,066	18,07,776	2,06,276	20,14,052	4,60,759	55,61,970	3,83,775	59,45,745
31	49,515	...	49,515	17,959	...	17,959	...	34,966	...	34,966	15,002	1,17,442	...	1,17,442
32	46,230	...	46,230	9,817	...	9,817	...	23,646	...	23,646	8,104	87,797	...	87,797
33	50,777	764	51,541	23,070	...	23,070	...	45,266	...	45,266	14,012	1,33,125	764	1,33,889
34	9,006	...	9,006	3,322	...	3,322	...	2,552	...	2,552	2,900	17,780	...	17,780
35	6,496	...	6,496	7,617	3,334	10,951	...	1,593	...	1,593	1,579	17,285	3,334	20,619
36	...	...	...	...	...	...	...	5,063	...	5,063	2,131	7,194	...	7,194
37	...	...	...	...	...	...	...	...	...	...	...	...	...	...
38	1,62,024	764	1,62,788	61,785	3,334	65,119	...	1,13,086	...	1,13,086	43,728	3,20,623	4,098	3,84,721
39	...	...	...	...	...	...	...	...	...	...	...	...	...	...
40	...	1,260	1,260	...	183	183	...	...	...	...	...	...	1,443	1,443
41	...	...	...	...	...	...	...	...	3,64,661	3,64,661	...	...	3,64,661	3,64,661
42	...	...	...	...	1,924	1,924	...	...	...	...	...	...	1,924	1,924
43	...	...	...	...	...	...	...	1,167	...	1,167	...	1,167	...	1,167
44	2,44,009	...	2,44,009	...	...	...	...	...	...	...	...	2,44,009	...	2,44,009
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	36,32,323	7,612	36,39,935	7,41,449	2,17,470	9,58,919	1,60,066	23,07,656	5,70,937	28,78,593	5,68,240	74,09,734	7,96,019	82,05,753
47	1,26,366	84,135	2,10,501	3,165	22,075	25,240	23,850	6,301	—120	6,271	1,800	1,61,662	1,06,090	2,67,752
48	37,58,689	91,747	38,50,436	7,44,614	2,39,545	9,84,159	1,83,916	23,14,047	5,70,817	28,84,864	5,70,130	75,71,396	9,02,109	84,73,505
49	7,72,566	...	7,72,566	39,115	—127	38,988	20,414	6,87,245	14,115	7,01,360	10,843	15,30,183	18,988	15,49,171
50	29,86,123	91,747	30,77,870	7,05,499	2,39,672	9,45,171	1,63,502	16,26,802	5,56,702	21,83,504	5,59,287	60,41,213	8,83,121	69,24,334

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 79.—DETAILED ACCOUNT of Expenditure on Establishment

(Excluding

PARTICULARS.	No. of Items.	BROUGHT FORWARD.			BENGAL.			UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.		
		Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.	Other Public Works.	Irrigation.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R
DIRECTION.													
Chief Engineer and Secretariat.													
Director-General and Assistants	1	1,10,603	...	1,10,603	...	...	...	...	...	...	...	...	...
Chief Engineers and Assistants	2	3,03,164	...	3,03,164	88,579	...	88,579	37,249	50,767	88,016	48,750	1,10,850	1,59,600
Upper and Lower Subordinates	3	536	...	536	...	...	...	...	...	...	...	...	...
Office Establishment	4	2,72,065	...	2,72,065	1,09,120	...	1,09,120	50,217	43,100	93,317	44,341	42,026	86,367
Travelling allowances	5	30,725	...	30,725	6,472	...	6,472	5,112	6,097	11,209	4,440	6,702	11,142
Office expenses	6	64,809	...	64,809	16,282	...	16,282	13,940	14,285	28,225	16,103	37,152	53,255
Presidency and local allowances	7	3,020	...	3,020	8,583	...	8,583	...	...	...	...	...	...
Presidency house-rent	8	...	...	...	964	...	964	...	...	...	...	...	...
TOTAL	9	7,84,922	...	7,84,922	2,30,000	...	2,30,000	1,06,518	1,14,249	2,20,767	1,13,634	1,96,730	3,10,364
Superintending Engineers.													
Superintending Engineers and Assistants	10	1,97,621	17,279	2,14,900	48,702	79,732	1,28,434	59,237	74,450	1,33,687	57,810	1,19,376	1,77,186
Upper and Lower Subordinates	11	...	...	...	...	...	...	...	...	...	...	531	531
Office and Petty Establishments	12	1,78,410	15,269	1,93,679	37,349	43,896	81,245	19,994	33 368	53,362	28,440	58,012	86,452
Travelling allowances	13	25,709	3,051	28,760	6,648	10,319	16,967	7,466	9,851	17,317	6,322	8,610	14,932
Office expenses	14	31,557	4,519	36,076	7,561	7,376	14,937	6,519	13,211	19,730	7,332	24,901	32,233
Presidency and local allowances	15	3,746	...	3,746	2,945	...	2,945	...	...	...	...	...	...
Presidency house-rent	16	...	...	...	720	943	1,663	...	...	...	...	...	...
TOTAL	17	4,37,043	40,118	4,77,161	1,03,925	1,42,266	2,46,191	93,216	1,30,880	2,24,096	99,904	2,11,430	3,11,334
TOTAL DIRECTION	18	12,21,965	40,118	12,62,083	3,33,925	1,42,266	4,76,191	1,99,734	2,45,129	4,44,863	2,13,538	4,08,160	6,21,698
CONSTRUCTION.													
Engineer Establishment	19	19,48,022	1,44,532	20,92,554	1,50,562	2,02,889	3,53,451	2,49,920	3,19,577	5,69,497	2,71,176	6,73,860	9,45,036
Upper Subordinates	20	8,79,765	27,874	9,07,639	95,114	1,39,902	2,35,016	1,54,451	85,234	2,39,685	67,182	1,35,238	2,02,420
Lower Subordinates	21	3,55,984	53,243	4,09,227	31,442	96,501	1,27,943	61,158	1,12,153	1,73,311	39,274	1,61,788	2,01,062
Petty Establishment	22	1,49,058	11,306	1,60,364	8,557	39 482	48,039	9,505	73,053	82,558	12,996	1147,036	1,60,032
Office ditto	23	7,99,193	53,175	8,43,368	77,112	1,05,612	1,82,724	1,41,627	1,30,726	2,72,353	86,115	2,36,075	3,22,190
Medical ditto	24	6,331	2,387	8,718	2,670	7,757	10,427	19,145	16,689	35,804	794	45,246	46,040
Accountants	25	2,17,773	8,548	2,26,321	15,382	25,509	40,891	18,155	36,253	54,408	21,451	41,582	63,033
Travelling allowances	26	7,07,691	50,594	7,58,285	78,877	1,26,459	2,00,336	1,31,775	1,78,489	3,05,264	76,706	2,37,401	3,14,107
Office expenses	27	2,42,322	15,242	2,57,564	22,730	29,971	52,701	33,379	57,950	91,329	35,225	76,856	1,12,081
Presidency and local allowances	28	2,61,240	16,874	2,78,114	8,287	2,055	10,342	...	...	...	...	...	...
Presidency house-rent	29	3,591	...	3,591	5,043	2,162	7,205	...	...	...	...	...	...
TOTAL CONSTRUCTION	30	55,61,970	3,83,775	59,45,745	4,90,776	7,78,299	12,69,075	8,19,885	10,05,124	18,24,209	6,10,919	17,55,082	23,66,001
ACCOUNTS.													
Examiners, Deputies and Assistants	31	1,17,442	...	1,17,442	30,180	...	30,180	34,812	15,296	50,108	42,049	25,252	67,301
Accountants	32	87,797	...	87,797	30,692	...	30,692	25,107	10,614	35,721	47,093	28,281	75,374
Office Establishment	33	1,33,125	764	1,33,889	45,481	...	45,481	44,044	22,179	66,223	31,603	18,979	50,582
Travelling allowances	34	17,780	...	17,780	3,324	...	3,324	2,583	1,263	3,846	2,406	1444	3,850
Office expenses	35	17,285	3,334	20,619	3,599	...	3,599	3,124	1,562	4,686	3742	2247	5,989
Presidency and local allowances	36	7,194	...	7,194	2,378	...	2,378	...	...	...	...	...	...
Presidency house-rent	37	...	...	...	2,451	...	2,451	...	...	...	...	...	...
TOTAL ACCOUNTS	38	3,80,623	4,098	3,84,721	1,18,105	...	1,18,105	1,09,670	50,914	1,60,584	1,26,893	76,203	2,03,096
INSPECTORS OF LOCAL WORKS AND THEIR ESTABLISHMENTS, ETC.	39	...	...	...	50,163	...	50,163	...	...	...	...	...	...
DISTRICT BOARDS	40	...	...	...	6,377	...	6,377	...	...	...	...	...	...
REVENUE ESTABLISHMENT	41	...	1,443	1,443	...	2,37,938	2,37,938	...	5,55,556	5,55,556	...	11,56,341	11,56,341
NAVIGATION ESTABLISHMENT, ETC.	42	...	3,64,661	3,64,661	...	94,705	94,705	...	47,927	47,927	...	1,388	1,388
SPECIAL ESTABLISHMENT, INCLUDING SANITARY	43	...	1,924	1,924	...	5,987	5,987	...	...	...	44,303	54,380	98,683
LEAVE AND PENSION ALLOWANCES DEBITABLE TO NATIVE STATES	44	1,167	...	1,167	...	...	...	...	...	...	...	15,591	15,591
BARRACK DEPARTMENT	45	2,44,009	...	2,44,009	...	...	...	...	...	...	...	...	...
ROORKEE WORKSHOPS	46	...	...	...	...	...	...	39,310	...	39,810	...	...	...
TOTAL AMOUNT AUDITED	47	74,09,734	7,96,019	82,05,753	9,99,346	12,59,195	22,58,541	11,67,799	19,04,650	30,72,449	9,95,653	34,67,145	44,62,798
Add—Charges by other Branches and Departments, etc.	48	1,61,562	1,06,090	2,67,752	3,04,045	1,33,351	4,37,396	3,620	7,892	11,512	—182	...	—182
TOTAL	49	75,71,396	9,02,109	84,73,505	13,03,391	13,92,546	26,95,937	11,71,419	19,12,542	30,83,961	9,95,471	34,67,145	44,62,616
Deduct—Charges to other Branches and Departments, etc.	50	15,30,183	18,988	15,49,171	47,319	3,58,036	4,05,355	54,695	1,716	56,411	1,04,779	1,56,139	2,60,918
GRAND TOTAL		60,41,213	8,83,121	69,24,334	12,56,072	10,34,510	22,90,582	11,16,724	19,10,826	30,27,550	8,90,692	33,11,006	42,01,698

of the Public Works Department during the Year ended 31st March 1905—*continued.*

Railways.)

No. of Items.	N.-W. Frontier Province.			Madras.			Bombay.			Grand Total.		
	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	...	...	...	...	...	...	...	...	...	1,10,603	...	1,10,603
2	...	...	...	90,136	...	90,136	77,914	...	77,914	6,45,792	1,61,617	8,07,409
3	...	...	...	13,900	...	13,900	4,434	...	4,434	18,870	...	18,870
4	...	...	...	80,726	...	80,726	47,862	...	47,862	6,04,331	85,126	6,89,457
5	...	...	...	8,127	...	8,127	5,251	...	5,251	60,127	12,799	72,925
6	...	...	...	14,961	...	14,961	10,777	...	10,777	1,36,872	51,437	1,88,309
7	...	...	...	...	...	...	2,371	...	2,371	13,974	...	13,974
8	...	...	...	...	...	...	1,360	...	1,360	2,324	...	2,324
9	...	...	...	2,07,850	...	2,07,850	1,49,969	...	1,49,969	15,92,893	3,10,979	19,03,872
10	...	...	...	1,24,135	...	1,24,135	34,685	62,287	96,972	5,22,190	3,53,124	8,75,314
11	...	...	...	...	...	...	6,449	9,353	15,802	6,449	9,884	16,333
12	...	...	...	55,636	...	55,636	15,671	29,146	44,817	3,35,500	1,79,691	5,15,191
13	...	...	...	10,325	...	10,325	6,829	8,412	15,241	63,299	40,243	1,03,542
14	...	...	...	7,379	...	7,379	4,538	12,052	16,590	64,886	62,059	1,26,945
15	...	...	...	...	...	...	600	...	600	7,291	...	7,291
16	...	...	...	...	...	...	394	...	394	1,114	943	2,057
17	...	...	...	1,97,475	...	1,97,475	69,166	1,21,250	1,90,416	10,09,729	6,45,944	16,46,673
18	...	...	...	4,05,325	...	4,05,325	2,19,135	1,21,250	3,40,385	25,93,622	9,56,923	35,50,545
19	...	36,859	36,859	4,14,906	...	4,14,906	2,46,885	3,72,605	6,19,490	32,81,471	17,50,322	50,31,793
20	...	4,633	4,633	4,65,608	...	4,65,608	2,08,565	2,17,560	4,26,125	18,70,685	6,10,441	24,81,126
21	...	6,525	6,525	30,612	...	30,612	53,000	68,223	1,21,223	5,71,470	4,98,433	10,69,903
22	...	4,226	4,226	1,53,556	...	1,53,556	22,745	45,742	68,487	3,56,417	3,20,845	6,77,262
23	...	7,919	7,919	2,27,064	...	2,27,064	98,041	1,24,818	2,22,859	14,20,152	6,58,325	20,78,477
24	...	1,140	1,140	46,487	...	46,487	20,976	616	21,592	96,373	73,835	1,70,208
25	...	1,396	1,396	50,534	...	50,534	29,968	28,115	58,083	3,53,263	1,41,403	4,94,666
26	...	9,804	9,804	2,49,350	...	2,49,350	1,23,377	1,48,672	2,72,049	13,62,776	7,46,419	21,09,195
27	...	3,908	3,908	48,295	...	48,295	47,783	66,991	1,14,774	4,29,734	2,50,918	6,80,652
28	...	...	...	...	...	...	6,590	...	6,590	2,76,117	18,929	2,95,046
29	...	...	...	...	...	...	2,222	...	2,222	10,856	2,162	13,018
30	...	76,410	76,410	16,86,412	...	16,86,412	8,60,152	10,73,342	19,33,494	1,00,29,314	50,72,032	1,51,01,346
31	...	...	...	41,427	...	41,427	38,304	...	38,304	3,04,214	40,548	3,44,762
32	...	...	...	42,315	...	42,315	34,615	...	34,615	2,67,619	38,895	3,06,514
33	...	...	...	32,395	...	32,395	34,381	...	34,381	3,21,029	41,922	3,62,951
34	...	...	...	3,185	...	3,185	4,306	...	4,306	33,584	2,707	36,251
35	...	...	...	2,486	...	2,486	1,980	...	1,980	32,216	7,143	39,359
36	...	...	...	...	...	...	7,682	...	7,682	17,254	...	17,254
37	...	...	...	...	...	...	3,307	...	3,307	5,758	...	5,758
38	...	...	...	1,21,808	...	1,21,808	1,24,575	...	1,24,575	9,81,674	1,31,215	11,12,889
39	...	...	...	...	...	...	...	...	...	50,163	...	50,163
40	...	...	...	...	...	...	...	...	...	6,377	...	6,377
41	...	37,452	37,452	...	...	...	11,790	77,110	88,900	11,790	20,65,840	20,77,630
42	...	2,660	2,660	...	...	...	...	...	...	...	5,11,341	5,11,341
43	...	...	...	...	4,46,170	4,46,170	36,538	11,505	48,043	80,841	5,19,966	6,00,807
44	...	...	...	...	...	...	...	...	...	1,167	15,591	16,758
45	...	...	...	...	...	...	...	...	...	2,44,009	...	2,44,009
46	...	...	...	...	...	...	...	...	...	39,310	...	39,310
47	...	1,16,522	1,16,522	22,13,545	4,46,170	26,59,715	12,52,190	12,83,207	25,35,397	1,40,38,267	92,72,908	2,33,11,175
48	3,42,315	12,892	3,55,207	2,746	17,53,592	17,56,338	1,44,711	1,24,634	2,69,345	9,58,917	21,38,451	30,97,368
49	3,42,315	1,29,414	4,71,729	22,16,291	21,99,762	44,16,053	13,96,901	14,07,841	28,04,742	1,49,97,184	1,14,11,359	2,64,08,543
50	...	440	440	18,58,107	—11,237	18,46,960	1,35,760	1,58,181	2,93,941	37,30,933	6,77,263	44,08,196
	3,42,315	1,28,974	4,71,289	3,58,004	22,10,999	25,69,093	12,61,141	12,49,660	25,10,801	(a)1,12,66,251	1,07,34,096	2,20,00,347

N.—Ry. and Irrn. Capl. not charged to Revenue.

(a) Includes Rs. 2,666 on account of Irrigation in Coorg.

No. 80.—ABSTRACT ACCOUNT of CHARGES (*a*) for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended (Excluding INDIA

PARTICULARS.	No. of Items.	Reference to Detailed Account. (*See* also page 238.)	Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	Baluchistan.
		Page.	₹	₹	₹	₹	₹	₹	₹
WORKS AND REPAIRS.									
FAMINE RELIEF AND INSURANCE { Original Works	1	128 & 129	...	...	...	...	...	8,994	...
FAMINE RELIEF AND INSURANCE { Repairs	2	128 & 129	...	...	...	...	...	...	...
IRRIGATION. (*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital. { Original Works	3	161 to 163	...	...	...	...	...	19,709	19,957
Minor Works and Navigation, Revenue. { Original Works	4	161 to 163	...	...	...	...	...	1,323	...
Minor Works and Navigation, Revenue. { Repairs	5	161 to 163	...	...	...	...	...	7,712	14,048
Minor Works and Navigation and Agricultural. { Original Works	6	161 to 163	...	...	10,582	...	...	443	4,586
Minor Works and Navigation and Agricultural. { Repairs	7	161 to 163	...	...	1,173	...	...	...	4,700
OTHER PUBLIC WORKS.									
Imperial { Original Works	8	175	69,30,357	1,22,006	1,25,299	15,138	67,691	1,15,849	2,15,872
Imperial { Repairs	9	176	32,67,262	1,47,306	1,13,828	16,298	25,201	1,29,809	1,50,712
Provincial { Original Works	10	178	...	...	...	...	...	...	...
Provincial { Repairs	11	178	...	...	...	...	...	...	...
Incorporated Local { Original Works	12	178	...	...	13,187	...	...	18,395	...
Incorporated Local { Repairs	13	178	...	...	12,832	...	...	12,720	...
Special Defence Works { Original Works	14	218	5,40,345	...	...	...	...	...	...
Special Defence Works { Armaments	15	218	52,084	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses. { Original Works	16	151	...	...	...	...	...	...	...
Major Works—Working Expenses. { Repairs	17	151	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works. { Original Works	18	236 to 238	...	...	...	...	...	...	...
TOTAL WORKS AND REPAIRS	19		1,07,90,048	2,69,312	2,76,901	31,436	92,892	3,14,954	4,09,875
ESTABLISHMENT.									
FAMINE RELIEF AND INSURANCE ESTABLISHMENT	20	128 & 129	...	...	...	...	...	70,332	...
IRRIGATION. (*Imperial, Provincial and Local.*)									
Minor Works and Navigation, Capital Establishment	21	161 to 163	...	...	...	...	...	8,394	875
Minor Works and Navigation, Revenue Establishment	22	161 to 163	...	...	...	...	...	5,106	6,485
Minor Works and Navigation and Agricultural Establishment	23	161 to 163	...	...	2,666	...	...	189	366
OTHER PUBLIC WORKS.									
Imperial Establishment	24	175 & 176	25,76,750*	1,07,750	45,618	4,443	9,097	93,153	73,681
Provincial ditto	25	178	...	...	...	...	...	...	...
Incorporated Local Establishment	26	178	...	...	5,552	...	...	2,329	...
Special Defence Works	27		65,084	...	...	...	...	...	...
IRRIGATION. (*Imperial and Provincial.*)									
Major Works—Working Expenses, Establishment	28	150 & 151	...	...	...	...	...	...	...
Capital Outlay on Irrigation Works, ditto	29	236 to 238	...	...	...	...	...	...	...
TOTAL ESTABLISHMENT	30		26,41,834	1,07,750	53,836	4,443	9,097	1,79,503	81,407
Deduct—Charges for Roorkee Workshops	31		...	...	...	...	...	...	...
NET TOTAL ESTABLISHMENT	32		26,41,834	1,07,750	53,836	4,443	9,097	1,79,503	81,407
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	33		24·48	40·01	19·44	14·13	9·79	56·99	19·86

* Includes R33,829 on account of the Establishment of the architect to the Government of India.
(*a*) Excluding outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1905.

Railways.)

GENERAL.												
No. of Items.	TOTAL.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	8,994	6,20,499	...	...	...	3,45,086	6,40,921	...	1,106	1,78,757	1,67,471	19,62,834
2	...	...	...	...	...	...	...	...	...	...	...	...
3	39,666	...	...	...	...	2,66,706	2,04,137	193	96,469	4,95,068	3,41,416	14,43,595
4	1,323	...	...	3,442	...	9,634	19,086	1,388	2,329	41,266	40,868	1,19,336
5	21,760	...	...	1,37,416	...	2,42,092	1,00,335	39,165	10,955	2,78,694	2,27,555	10,57,972
6	15,611	2,23,055	...	5,78,224	...	1,36,345	30,009	2,04,780	5,131	5,90,197	5,11,573	22,94,925
7	5,873	5,301	...	4,14,419	...	5,99,278	33,677	5,62,782	...	18,26,107	12,16,811	46,64,248
8	75,92,212	55,550	2,93,205	1,86,932	30,123	20,68,011	5,27,676	7,32,445	11,71,634	2,10,032	5,81,567	1,34,49,387
9	38,50,416	6,680	2,62,005	2,49,193	58,123	2,83,866	96,823	2,16,725	6,36,334	1,06,129	1,69,991	59,36,285
10	...	16,11,876	...	56,50,072	10,79,997	33,30,811	34,88,365	20,56,071	...	21,56,088	21,55,541	2,15,28,821
11	...	9,55,526	...	23,60,157	6,48,250	14,74,798	16,06,567	12,45,257	...	6,02,136	13,17,677	1,02,10,368
12	31,582	1,546	1,22,530	2,74,021	1,96,842	...	10,40,897	1,91,128	...	14,081	3,86,539	22,59,166
13	25,552	...	2,00,830	2,57,782	3,46,425	...	10,42,705	...	...	32,670	6,50,553	25,56,517
14	5,40,345	...	...	...	...	...	...	...	...	...	...	5,40,345
15	52,084	...	...	...	...	...	...	...	...	...	...	52,084
16	...	...	...	...	...	34,786	2,14,939	6,36,182	2,060	2,13,651	37,104	11,38,722
17	...	...	...	57,434	...	3,26,382	14,41,614	25,07,402	29,484	7,73,265	6,35,638	57,71,219
18	...	...	...	8,75,475	...	...	8,57,204	16,25,166	...	8,31,664	2,59,924	44,49,433
19	1,21,85,418	34,80,033	8,78,570	1,10,44,567	23,59,760	91,17,795	1,13,44,955	1,00,18,684	19,55,442	83,49,805	87,00,228	7,94,35,257
20	70,332	1,98,017	...	...	...	93,054	1,27,021	...	254	4,46,514	1,75,477	11,10,669
21	9,269	...	...	...	...	57,325	39,842	1,427	15,528	1,01,980	84,231	3,09,602
22	11,591	...	...	28,673	...	77,164	85,149	46,549	22,709	82,158	113,683	4,67,676
23	3,221	41,655	...	2,76,105	...	2,42,647	25,378	2,83,159	7,973	7,44,371	4,55,896	20,80,405
24	29,10,492	3,442	1,09,920	94,529	19,034	3,24,694	1,19,069	1,50,350	3,42,315	48,338	97,955	42,20,138
25	...	7,02,057	...	14,14,598	4,64,501	9,31,378	6,05,339	7,37,698	...	3,00,227	10,40,122	61,95,920
26	7,881	...	53,582	1,17,675	75,752	...	3,92,316	2,644	...	9,529	1,23,064	7,62,443
27	65,084	...	...	...	...	...	...	...	...	...	...	65,084
28	...	...	...	17,066	...	5,64,320	14,70,129	26,53,002	82,510	6,90,209	3,69,892	58,47,128
29	...	...	...	2,34,858	...	...	1,63,307	3,26,869	...	1,45,767	50,481	9,21,282
30	30,77,870	9,45,171	1,63,502	21,83,504	5,59,287	22,90,582	30,27,550	42,01,698	4,71,289	25,69,093	25,10,801	2,20,00,347
31	...	...	...	...	...	...	39,310	...	...	...	...	39,310
32	30,77,870	9,45,171	1,63,502	21,83,504	5,59,287	22,90,582	29,88,240	42,01,698	4,71,289	25,69,093	25,10,801	2,19,61,037
33	25·26	27·16	18·61	19·77	23·70	25·12	26·34	41·95	24·10	30·77	28·86	27·61

N.—Ry. and Irrn. Capl. not charged to Revenue.

No. 80A—DETAILED ACCOUNT of EXPENDITURE (*a*) on TOOLS and PLANT of the PUBLIC during the Year ended (Excluding

PARTICULARS.	No. of Item.	India, General.										Central Provinces.			Berar.	Burma.			Assam.	
		Other Public Works.				Baluchistan.			Rajputana.											
		Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Other Public Works.
NEW SUPPLIES.		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Scientific instruments and drawing materials	1	4,623	492	732	...	...	...	...	706	...	706	8,154	31,502	39,656	2,583	7,845	746	8,591	2,682	9,234
Plant and machinery	2	43,796	685	...	...	...	...	...	760	...	760	21,117	2,292	23,409	26,118	6,027	412	6,439	5,096	20,994
Tools	3	17,193	1,511	5,969	126	...	...	...	244	...	244	1,677	667	2,344	9	36,538	7,057	43,595	10,762	28,855
Navigation Plant	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10,261	...	10,261	...	...
Camp equipage	5	446	...	...	...	...	...	...	157	...	157	6,608	16,219	32,827	...	2,769	9	2,778	...	3,348
Live-stock	6	...	...	...	...	...	...	...	...	...	...	...	...	...	103	1,158	...	1,158	95	...
Office, etc, furniture	7	13,806	413	700	...	...	...	...	280	...	280	1,054	4,587	5,641	567	36,409	3,067	39,476	971	2,202
Miscellaneous	8	...	...	...	...	...	429	429	...	-1,600	-1,600	...	...	...	...	...	...	...	...	...
TOTAL NEW SUPPLIES	9	79,864	3,101	7,401	126	...	429	429	2,147	-1,600	547	38,610	65,267	1,03,877	29,380	101,007	11,291	1,12,298	19,606	64,633
Repairs and carriage	10	40,845	4,116	1,544	238	...	...	...	3,713	2,145	5,858	16,820	7,933	24,753	2,583	1,00,231	6,093	1,06,324	7,098	25,026
TOTAL	11	1,20,709	7,217	8,945	364	...	429	429	5,860	545	6,405	55,430	73,200	1,28,630	31,963	2,01,238	17,384	2,18,622	26,704	89,659
Add—Charges by other Branches and Departments	12	16	...	...	...	4,545	...	4,545	...	...	...	...	34	34	6,176	...	53,890	53,890	...	8,186
TOTAL	13	1,20,725	7,217	8,945	364	4,545	429	4,974	5,860	545	6,405	55,430	73,234	1,28,664	38,139	2,01,238	71,274	2,72,512	26,704	97,845
Deduct—Charges to other Branches and Departments	14	32,720	571	2	376	...	...	...	744	...	744	40	—24	16	150	51,272	375	51,647	365	1,908
GRAND TOTAL	15	88,005	6,646	8,943 (*b*)	—12	4,545	429	4,974	5,116	545	5,661	55,390	73,258	1,28,648	37,989	1,49,966	70,899	2,20,865	26,339	95,937
DISTRIBUTION OF THE FOREGOING—																				
FAMINE RELIEF AND INSURANCE	16	...	...	...	...	...	...	...	...	2,388	2,388	...	70,537	70,537	...	...	...	...	...	...
IRRIGATION—(*Imperial, Provincial, and Local*) Minor Works and Navigation, Capital	17	...	...	...	...	...	429	429	...	...	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation, Revenue	18	...	...	...	...	...	...	...	...	-1,843	-1,843	...	...	...	...	...	2,374	2,374	...	...
Minor Irrigation and Agricultural Works	19	...	...	174	...	...	...	...	...	...	...	...	2,721	2,721	...	...	51,516	51,516	...	...
OTHER PUBLIC WORKS—Imperial	20	82,086	6,646	8,407	—12	4,545	...	4,545	4,767	...	4,767	226	...	226	30,705	5,880	...	5,880	1,224	31,915
Provincial	21	...	...	...	...	...	...	...	...	...	...	55,164	...	55,164	...	1,35,851	...	1,35,851	20,550	64,022
Incorporated Local	22	...	...	362	...	...	...	...	349	...	349	...	...	...	7,284	8,235	...	8,235	4,563	...
Special Defence Works	23	5,919	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
IRRIGATION—(*Imperial and Provincial.*) Major Works, Working Expenses.	24	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	801	801	..	...
Capital Outlay on Irrigation Works	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16,208	16,208	...	...
TOTAL AS ABOVE	26	88,005	6,646	8,943 (*b*)	—12	4,545	429	4,974	5,116	545	5,661	55,390	73,258	1,28,648	37,989	1,49,966	70,899	2,20,865	26,339	95,937

(*a*) Excluding Outlay on Public Works in charge of Civil Officers.
(*b*) Includes R174 under Minor Works and Navigation.

WORKS DEPARTMENT and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS 31st March 1905.

Railways.)

No. of Item.	BENGAL.		UNITED PROVINCES OF AGRA AND OUDH.			PUNJAB.			NORTH-WEST FRONTIER PROVINCE.			MADRAS.			BOMBAY.			GRAND TOTAL.		
	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.	Other Public Works.	Irrigation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	...	9,234	1,072	6,381	7,453	1,538	...	1,538	...	...	...	46,823	...	46,823	-2,758	42,085	39,327	83,726	80,714	1,64,440
2	...	20,994	90,534	37,526	1,28,060	9,583	...	9,583	...	...	...	47,506	...	47,506	11,976	56,060	68,036	2,84,192	96,290	3,80,482
3	...	28,855	12,018	16,331	28,349	17,247	...	17,247	...	...	...	2,957	...	2,957	8,655	8,153	16,808	1,43,761	32,208	1,75,969
4	32,414	32,414	...	1,489	1,489	...	...	...	...	...	...	336	25,774	26,110	...	352	352	10,597	60,029	70,626
5	...	3,348	2,131	3,496	5,627	1,798	...	1,798	...	...	...	2,556	...	2,556	696	6,760	7,456	20,509	36,484	56,993
6	...	...	115	...	115	223	...	223	...	...	...	...	...	...	505	311	816	2,199	311	2,510
7	...	2,202	1,196	5,060	6,256	6,804	...	6,804	...	...	...	8,918	...	8,913	4,315	11,158	15,473	77,630	23,872	1,01,502
8	23,401	23,401	...	...	...	...	57,019	57,019	...	4,216	4,216	...	23,073	23,073	...	...	...	...	1,06,538	1,06,538
9	55,815	1,20,448	1,07,066	70,283	1,77,349	37,193	57,019	94,212	...	4,216	4,216	1,09,091	48,847	1,57,938	23,389	1,24,879	1,48,268	6,22,614	4,36,446	10,59,060
10	1,08,080	1,33,106	6,531	26,208	32,739	12,725	44,688	57,413	...	1,136	1,136	49,359	84,435	1,33,794	28,679	22,943	51,622	2,99,508	3,03,661	6,03,169
11	1,63,895	2,53,554	1,13,597	96,491	2,10,088	49,918	1,01,707	1,51,625	...	5,352	5,352	1,58,450	1,33,282	2,91,732	52,068	1,47,822	1,99,890	9,22,122	7,40,107	16,62,229
12	....	8,186	26	....	26	—12	....	—12	26,140	....	26,140	429	...	429	8,124	870	8,994	53,630	54,794	1,08,424
13	1,63,895	2,61,740	1,13,623	96,491	2,10,114	49,906	1,01,707	1,51,613	26,140	5,352	31,492	1,58,879	1,33,282	2,92,161	60,192	1,48,692	2,08,884	9,75,752	7,94,901	17,70,653
14	35	1,943	200	7	207	538	2,111	2,649	....	....	...	29,754	...	29,754	2,545	7,356	9,901	1,21,185	9,860	1,31,045
15	1,63,860	2,59,797	1,13,423	96,484	2,09,907	49,368	99,596	1,48,964	26,140	5,352	31,492	1,29,125	1,33,282	2,62,407	57,647	1,41,336	1,98,983	8,54,567	7,85,041	16,39,608
16	11,700	11,700	...	56,277	56,277	...	...	...	...	17	17	...	—33,624	—33,624	...	14,508	14,508	...	1,21,803	1,21,803
17	30,978	30,978	...	2,612	2,612	...	20	20	...	7,693	7,693	...	—4,925	—4,925	...	5,692	5,692	...	42,499	42,499
18	38,125	38,125	...	—4	—4	...	917	917	...	—4,585	—4,585	...	2,838	2,838	...	5,003	5,003	...	42,825	42,825
19	26,072	26,072	...	4,430	4,430	...	6,880	6,880	...	678	678	...	32,952	32,952	...	1,12,353	1,12,353	174	2,37,602	2,37,776
20	...	31,915	7,764	...	7,764	8,910	...	8,910	26,140	...	26,140	3,905	...	3,905	5,724	...	5,724	2,28,832	...	2,28,832
21	...	64,022	76,527	...	76,527	40,520	...	40,520	...	...	...	1,24,691	...	1,24,691	36,314	...	36,314	5,53,639	...	5,53,639
22	....	...	29,132	...	29,132	—62	...	—62	....	....	...	529	...	529	15,609	...	15,609	66,003	...	66,003
23	...	....	...	....	...	...	...	...	...	...	...	...	...	...	...	...	...	5,919	...	5,919
24	56,985	56,985	...	22,370	22,370	...	63,691	63,691	...	1,549	1,549	...	1,32,237	1,32,237	...	17,783	17,783	...	2,95,416	2,95,416
25	...	...	...	10,799	10,799	...	28,088	28,088	...	...	...	...	3,804	3,804	...	—14,003	—14,003	...	44,896	44,896
26	1,63,860	2,59,797	1,13,423	96,484	2,09,907	49,368	99,596	1,48,964	26,140	5,352	31,492	1,29,125	1,33,282	2,62,407	57,647	1,41,336	1,98,983	8,54,567	7,85,041	16,39,608

Ni—Ry and Irrn. Capl. not charged to Revenue.

No. 81.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the PAYMENTS on CAPITAL ACCOUNT to the 31st

TRANSACTIONS.	Assam-Bengal.	Bengal Central.†	South Behar.	Mymensingh-Jamalpur.	Brahmaputra-Sultanpur.	Bengal-Nagpur.	Burma.
							STATE
DURING THE YEAR 1904-1905.	£	£	£	£	£	£	£
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	...	1,200	—2,351	...	...
England	...	...	...	...	...	...	...
Debentures:							
England	...	...	...	...	...	1,000,000	...
Debenture Stock:							
England	...	...	...	...	...	...	...
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	...	...	...[c]	...	...	...	...
A. TOTAL RECEIPTS	...	...	...	1,200	—2,351	1,000,000	...
B. Payments for discharge of Debentures, etc.	...	...	...	...	...	6,000	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	...	...	...	1,200	—2,351	994,000	...
ON ACCOUNT OF CAPITAL EXPENDITURE:							
Payments:							
India	—72,524	—3,887	—1,538	1,141	...	469,754	24,426
England	72,590	2,492	...	...	...	419,731	125,128
C. TOTAL	66	—1,395	—1,538	1,141	...	889,485	149,554
Repayments:							
India	...	...	...	...	...	...	...
England	66	90	...	...	...	2,461	628
D. TOTAL	66	90	...	...	...	2,461	628
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	...	1,485	—1,538	1,141	...	887,024	148,926
A. + D. TOTAL RECEIPTS	66	90	...	1,200	—2,351	1,002,461	628
B. + C. TOTAL PAYMENTS	66	—1,395	—1,538	1,141	...	895,485	149,554
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	...	...	...	...	...	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	—1,485	...	...	...	490,477	...
TO 31ST MARCH 1905.							
ON ACCOUNT OF SHARE AND OTHER CAPITAL:							
Share Capital:							
India	...	...	399,732	149,180	184,351	...	...
England	1,500,000	500,000	...	...	...	3,000,000	2,000,000
Debentures:							
Nominal amount	1,355,900	...	...	...	...	5,505,000	...
Cash received‖	1,353,650	...	...	...	...	5,490,327	...
Debenture Stock:							
Stock represented	...	...	...	...	...	...	1,250,000
Cash received	...	...	...	...	...	...	1,199,819
Capital not bearing Interest:							
India	...	...	...	...	...	...	...
England	15,385	...	...	...	...	17,600	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	2,869,035	500,000	399,732	149,180	184,351	8,507,927	3,199,819
ADVANCES MADE TO COMPANIES FROM MONEY RAISED UNDER ACT 51 VICT., CHAPTER 5	...	500,000	...	...	...	2,760,000	...
ADVANCES MADE TO COMPANIES BY THE GOVERNMENT OF INDIA (R15 = £1)	...	16,929	...	...	...	5,498,926	...
ON ACCOUNT OF CAPITAL EXPENDITURE:	2,869,035	1,016,929	399,732	149,180	184,351	16,766,853	3,199,819
Net Payments:							
India	1,412,798	399,387	450,397	148,513	184,351	10,235,645	2,117,847
England	1,456,237	617,542	...	...	...	6,343,942	1,432,514
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a) 2,869,035	1,016,929	450,397	148,513	184,351	16,579,587	3,550,361
BALANCE OF ACCOUNT WITH COMPANY:							
At Credit	...	...	...	667	...	187,266	...
At Debit	...	...	50,665	...	...	...	350,542

* Excluding East Indian Railway Company, South India

† Although for convenience classed among the State Railways

‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State

§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury and

‖ Excluding premium, which is included

¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000

(a) Besides £358,758 and £134,339 debited and £27,878 credited to Capital Account on account of Interest on Share Capital paid by the

RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1904-1905; the RECEIPTS and March 1905; and the BALANCES at that date.

Indian Midland.	Rohilkund and Kumaon.‡	Hardwar-Dehra.	Southern Mahratta (including Mysore Railway).	Ahmedabad-Parantij.	Tapti valley.	Ahmedabad Dholka Railway.	TOTAL.	GUARANTEED. Bombay, Baroda and Central India.	Madras.	TOTAL.	GRAND TOTAL.
£	£	£	£	£	£	£	£	£	£	£	£
...	...	4,533	...	133	3,667	1,467	8,649	...	...	...	8,649
...	...	...	....	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1,000,000	...	500,000	500,000	1,500,000
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	1,250	1,250	1,250
...	...	4,533	...	133	3,667	1,467	1,008,649	...	501,250	501,250	1,509,899
5,000	735	...	...	...	...	...	11,735	600	48,880	49,480	61,215
—5,000	*—735*	4,533	...	133	3,667	1,467	996,914	*—600*	452,370	451,770	1,448,684
116,164	*—4,188*	4,326	*—55,900*	132	3,492	2,630	484,028	260,329	477,004	737,333	1,221,361
3,471	6,476	...	117,845	...	...	...	747,733	90,594	231,518	322,112	1,069,845
119,635	2,288	4,326	61,945	132	3,492	2,630	1,231,761	350,923	708,522	1,059,445	2,291,206
...	...	...	...	...	...	...	...	341,158	599,139	940,297	940,297
36	54	...	325	...	...	...	3,660	1,898	7,660	9,558	13,218
36	54	...	325	...	...	...	3,660	343,056	606,799	949,855	953,515
119,599	2,234	4,326	61,620	132	3,492	2,630	1,228,101	7,867	101,723	109,590	1,337,691
36	54	4,533	325	133	3,667	1,467	1,012,309	343,056	1,108,049	1,451,105	2,463,414
124,635	3,023	4,326	61,945	132	3,492	2,630	1,243,496	351,523	757,402	1,108,925	2,352,421
150,000	...	...	...	...	...	...	150,000	400,000	...	400,000	550,000
—11	2,969	...	...	...	...	...	491,950	...	...	...	491,950
...	...	180,069	8,460	122,933	794,340	60,267	1,899,332	21,672	...	21,672	1,921,004
3,000,000	200,000	...	3,491,540	...	...	...	13,691,540	7,528,628	10,257,630	17,786,258	31,477,798
3,654,100	*§147,900*	...	*1,193,100*	...	...	...	*11,855,100*	*2,927,400*	*2,015,800*	*4,943,200*	*16,798,300*
3,646,994	§160,102	...	1,192,350	...	...	...	11,843,423	2,925,525	2,012,738	4,938,263	16,781,686
...	...	...	*1,200,000*	...	...	...	*2,450,000*	...	...	...	*2,450,000*
...	...	...	¶1,200,000	...	...	...	2,399,819	...	...	...	2,399,819
...	...	...	34	...	...	...	34	...	...	...	34
—5,977	...	...	54,923	...	...	...	81,931	28,766	8,524	37,290	119,221
6,641,017	360,102	180,069	5,947,307	122,933	794,340	60,267	29,916,079	10,504,591	12,278,892	22,783,483	52,699,562
1,495,000	...	...	2,129,900	...	...	...	6,884,900	400,000	...	400,000	7,284,900
486,177	304,323	...	...	...	...	...	6,306,355	...	...	...	6,306,355
8,622,194	664,425	180,069	8,077,207	122,933	794,340	60,267	43,107,334	10,904,591	12,278,892	23,183,483	66,290,817
5,486,941	205,703	180,000	5,738,669	122,914	794,081	60,144	27,537,390	1,895,868	3,892,011	5,787,879	33,325,269
3,201,696	458,722	...	2,342,271	...	...	...	15,852,924	9,064,956	8,500,218	17,565,174	33,418,098
8,688,637	664,425	180,000	8,080,940	122,914	794,081	60,144	43,390,314	10,960,824	12,392,229	23,353,053	66,743,367
...	...	69	...	19	259	123	188,403	...	...	...	188,403
66,443	...	...	3,733	...	...	...	471,383	56,233	113,337	169,570	640,953

Railway Company, Limited, and Great Indian Peninsula Railway Company.
this Line was the property of the Bengal Central Railway Company until the 30th June 1905.
Railways, a portion of the system is the property of the Company.
at the Contract Rate was equivalent to a Sterling payment of £160,837 now reduced by £735 being discount on the renewal of these debentures in 1904-05.
under "Capital not bearing Interest."
of which the sum of £24,000 is included under "Capital not bearing Interest."
Secretary of State; Interest on advances made in India, less net traffic receipts, and interest on interest; and interest on excess Capital, resectively.

M.—Ry. and Irra. Capital not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Exchange Compensation Allowance.

Expenditure £350,468.

	No. of Account.	Detail of Account.	Page.	Amount of each Account.	
				Detail.	Expenditure.
					£
Exchange Compensation Allowance.	82	Expenditure	253	...	350,468

No. 82.—ABSTRACT ACCOUNT showing the amount of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT of INDIA during the Year ended 31st March 1905.

HEAD OF EXPENDITURE.	India, General.	Central Provinces.	Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.	DISTRIBUTION OF TOTAL.		
													Imperial.	Provincial.	Local.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Direct Demands on the Revenues:															
Land Revenue	3,309	18,104	7,136	38,556	12,672	48,933	53,603	37,608	11,191	60,660	35,241	3,27,013	60,486	2,65,297	1,230
Opium	...	...	...	...	...	16,613	...	...	...	...	188	16,801	16,801	...	...
Salt	6,679	...	...	...	...	917	...	...	...	8,455	8,099	24,150	24,150	...	...
Stamps	...	...	...	...	...	294	...	...	...	...	...	294	147	147	...
Excise	262	...	...	1,175	178	958	...	...	...	5,636	955	9,164	6,616	2,548	...
Customs	...	...	...	2,068	...	9,949	...	...	...	2,762	9,700	24,479	22,411	2,068	...
Assessed Taxes	...	...	...	...	...	800	...	...	...	...	228	1,028	714	314	...
Forest	5,685	6,454	2,128	21,026	3,866	6,740	8,840	5,037	604	13,695	13,094	87,169	55,112	32,057	...
TOTAL	15,935	24,558	9,264	62,825	16,716	85,204	62,443	42,645	11,795	91,208	67,505	4,90,098	1,86,437	3,02,431	1,230
Post Office	15,585	...	...	...	...	...	...	...	...	...	...	15,585	15,585	...	...
Telegraph	55,129	...	...	...	...	...	...	...	...	...	...	55,129	55,129	...	...
Mint	6,348	...	...	...	...	...	...	...	...	...	5,775	12,123	12,123	...	...
Salaries and Expenses of Civil Departments:															
General Administration	63,946	16,535	1,669	29,199	8,727	36,990	32,024	23,182	6,216	18,615	22,541	2,59,644	89,797	1,69,847	...
Law and Justice—Courts of Law	9,309	19,545	2,918	48,177	11,727	1,02,291	97,793	62,407	12,151	51,306	71,237	4,88,861	24,378	4,64,483	...
Law and Justice—Jails	7,998	1,867	45	1,523	106	7,312	6,612	3,471	...	3,096	4,050	36,080	8,043	28,037	...
Police	7,111	11,850	2,943	54,782	9,205	36,365	33,658	22,694	4,540	29,479	32,478	2,45,105	14,594	2,29,561	950
Marine	35,612	...	..	4,105	...	7,934	...	...	...	225	450	48,326	35,612	12,714	...
Education	2,510	2,851	900	4,154	1,696	17,136	13,053	7,339	892	15,257	14,883	80,671	4,302	76,369	...
Ecclesiastical	5,220	2,959	369	3,856	375	7,945	10,748	11,079	1,766	12,401	12,361	69,077	69,077	...	...
Medical	7,339	9,895	1,661	11,698	4,623	36,147	26,961	22,471	2,004	27,081	37,266	1,87,146	11,004	1,76,073	69
Political	81,416	1,708	...	6,293	2,895	1,018	529	9,437	14,121	2,484	25,416	1,45,318	1,20,940	24,378	...
Scientific and other Minor Departments	53,798	1,159	...	3,082	1,083	6,664	4,109	2,827	...	5,139	4,404	82,265	63,216	18,662	387
TOTAL	2,74,259	68,369	10,505	1,66,869	40,438	2,59,800	2,25,487	1,64,907	41,690	1,65,083	2,25,086	16,42,493	4,40,963	12,00,124	1,406

Miscellaneous Civil Charges:																
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stationery and Printing	1,782	271	...	566	199	1,354	1 132	...	...	1,043	633	6,980	1,782	5,198	...	
Miscellaneous	...	...	...	1,782	...	...	...	68	...	225	2	2,077	...	2,077	...	
TOTAL	1,782	271	...	2,348	199	1,354	1,132	68	..	1,268	635	9,057	1,782	7,275	...	
Famine Relief and Insurance:																
Famine Relief	...	...	...	...	...	...	...	...	...	...	145	145	...	145	...	
Construction of Protective Railways	944	...	...	...	...	...	...	...	...	...	...	944	944	...	...	
Construction of Protective Irrigation Works	1,938	481	...	...	...	1,208	2,937	...	...	4,539	1,515	12,618	12,618	...	...	
TOTAL	2,882	481	...	...	...	1,208	2,937	...	...	4,539	1,660	13,707	13,562	145	...	
Railway Revenue Account:																
State Railways: Working Expenses	3,48,050	...	...	...	...	...	...	...	...	...	...	3,48,050	3,48,050	...	...	
Guaranteed Railways:																
Surplus Profits, Land and Supervision	23,022	...	...	...	...	...	...	...	...	...	...	23,022	23,022	...	...	
Miscellaneous Railway Expenditure	2,894	...	...	...	...	...	...	...	...	...	...	2,894	2,894	...	...	
TOTAL	3,73,966	...	...	...	...	...	...	...	...	...	...	3,73,966	3,73,966	...	...	
Irrigation:																
Major Works: Working Expenses	...	...	...	215	...	5,399	7,593	26,468	2,137	...	4,736	46,548	33,880	12,668	...	
Minor Works and Navigation	...	...	...	3,704	...	5,936	1,775	2,589	...	...	8,090	22,094	10,518	11,569		7
TOTAL	...	...	...	3,919	...	11,335	9,368	29,057	2,137	...	12,826	68,642	44,398	24,237		7
Other Public Works:																
Military Works	88,232	...	...	1,159	...	...	96	...	...	...	...	89,487	89,487	...	...	
Civil Works	3,597	10,088	1,201	19,707	2,900	9,521	17,648	14,397	...	30,569	12,600	1,22,228	7,375	1,08,634		6,219
TOTAL	91,829	10,088	1,201	20,866	2,900	9,521	17,744	14,397	...	30,569	12,600	2,11,715	96,862	1,08,634		6,219
Army Services:																
Army—Effective	(a)13,64,929	...	...	...	...	...	...	...	...	4,61,128	4,97,859	23,23,916	23,23,916	...	...	
TOTAL CHARGED AGAINST REVENUE R	22,02,644	1,03,767	20,970	2,56,827	60,253	3,68,422	3,19,111	2,51,074	55,622	7,53,795	8,23,946	52,16,431	35,64,723	16,42,846		8,862
Railway and Irrigation Capital not charged to Revenue:																
State Railways: Construction	33,111	...	...	...	...	...	...	...	...	...	...	33,111	33,111	...	...	
Irrigation Works: Construction	...	...	...	2,955	...	...	3,929	585	...	...	...	7,469	7,469	...	...	
TOTAL NOT CHARGED TO REVENUE R	33,111	...	...	2,955	...	...	3,929	585	...	...	...	40,580	40,580	...	...	
GRAND TOTAL R	22,35,755	1,03,767	20,970	2,59,782	60,253	3,68,422	3,23,040	2,51,659	55,622	7,53,795	8,23,946	52,57,011	36,05,303	16,42,846		8,862
Total Converted into £ at R15 = £1. £												350,468	240,354	109,523		591

General.

(a) Bengal Command . . R 6,67,831
Punjab do. . . 6,97,098
R13,64,929

FINANCE AND REVENUE ACCOUNTS, 1904-1905.

Sections 0 to V.—Debt, Deposits, and Advances.

Receipts £144,449,534. Disbursements £142,878,487.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
				£	£	£ (a)
0. Permanent Debt	83	Statement of Permanent Debt	257	4,500,000	1,242,973	+3,257,027
„	83A	Temporary Debt	258	500,000	2,333,333	−1,833,333
1. Unfunded Debt.	84	Special Loans	258	...	67.2	+879,611
„	85	Treasury Notes	258	...	...	
„	86	Deposits of Service Funds	259	99,221	81,920	
„	87	Savings Bank Deposits	260	4,025,775	3,162,793	
2. Deposits and Advances.	74	Provincial Balances	223	608,724	445,924	+1,087,936
„	App. A	Appropriation for Reduction or Avoidance of Debt	...	667,097	...	
„	88	Excluded Local Funds	260	813,161	799,512	
„	89	Railway Funds	261	66,981	61,068	
„	90	Deposits of Sinking Funds	261	10,280	...	
„	...	Gold Reserve Fund	...	3,790,492	3,805,650	
„	92	Departmental and Judicial Deposits	266	18,846,014	18,583,072	
„	For these Accounts, *vide* Appendix A.	Advances		8,831,629	8,927,082	
„		Suspense Accounts		137,258	71,406	
„		Exchange on Remittance Account		10,294	...	
„		Miscellaneous		14,855	15,135	
R. Loans and Advances by Imperial Government.	93	Advances, Repayments, and Balances	278	323,481	210,844	+112,637
R. R. Loans and Advances by Provincial Governments.	93A	Ditto ditto	288	520,020	411,304	+108,716
S. Capital Account of Local Boards.	94	Receipts and Payments	289	1,468	...	+1,468
T. Remittances	For these Accounts, *vide* Appendix A.	Inland Money Orders		22,615,846	22,592,446	−470,527
„		Other Local Remittances		...	63,277	
„		Other Departmental Accounts		508,182	511,800	
„		Remittances between Civil Treasuries and Departments		19,639,497	19,560,151	
„	95	Remittance Account between England and India	290	15,029,763	15,536,141	
U. Secretary of State's Bills.	96	Bills drawn and discharged	292	23,725,162	23,449,633	
V. Cash Balance	97	Opening and Closing Balances	293	19,164,334	21,012,351	
		TOTAL		144,449,534	142,878,487	

(a) Net figure carried to Account No. 1 B is 3,413,480. The difference of 156,453 is made up of 133,123 and 23,330, being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, respectively, *vide* notes (a) and (b) on page 257.

No. 83.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of, PERMANENT DEBT, during the Year ended 31st March 1905, and the amount of the PERMANENT DEBT at the commencement and close of the Year.

	Amount, 1st April 1904.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1905.
	₹	₹	₹	₹	₹	₹	₹
IN INDIA:							
IMPERIAL LOANS BEARING INTEREST.							
4½ per cent. Loan for Indore State Railway	1,00,00,000	...	...	1,00,00,000	...	...	1,00,00,000
4 per cent. Loan from Maharaja Scindia for State Railway	1,50,00,000	...	...	1,50,00,000	...	...	1,50,00,000
4 „ Railway Loan from Nawab of Rampur	47,00,000	...	...	47,00,000	...	...	47,00,000
4 „ Gwalior Loan of 1887	2,42,00,000	...	...	2,42,00,000	12,00,000	...	2,30,00,000
3½ „ Loan of 1842-43	23,53,62,100	...	1,49,500	23,55,11,600	...	10,76,500	23,44,35,100
3½ „ „ 1854-55	32,12,80,300	...	35,48,300	32,48,28,600	...	9,10,000	32,39,18,600
3½ „ „ 1st May 1865	35,22,91,400	...	17,90,900	35,40,82,300	...	13,84,100	35,26,98,200
3½ „ „ 1879	4,39,59,000	...	32,600	4,39,91,600	...	8,38,200	4,31,53,400
3½ „ „ 1900-1901	7,36,29,900	3,00,00,000	...	10,36,29,900	...	13,00,000	10,23,29,900
3 „ „ 1896-97	11,07,10,300	...	800	11,07,11,100	...	...	11,07,11,100
TOTAL IMPERIAL DEBT in INDIA bearing Interest ₹	1,19,11,33,000	3,00,00,000	55,22,100	1,22,66,55,100	12,00,000	55,08,800	1,21,99,46,300
LOANS NOT BEARING INTEREST.							
4½ per cent. Transfer Loan of 1870	13,900	...	...	13,900	...	...	13,900
4½ „ „ „ 1878	2,200	...	...	2,200	...	...	2,200
Transfer Loan of 1879, 4½ per cent. portion	53,500	...	...	53,500	500	...	53,000
4 per cent. Loan of 1832-33	1,95,840	...	...	1,95,840	8,000	...	1,87,840
4 „ „ 1835-36	1,52,900	...	...	1,52,900	2,800	...	1,50,100
4 „ „ 1842-43	7,07,500	...	...	7,07,500	12,500	5,000	6,90,000
4 „ „ 1854-55	4,99,100	...	...	4,99,100	10,000	1,500	4,87,600
4 „ Transfer Loan of 22nd April 1854	14,217	...	...	14,217	...	...	14,217
4 „ „ „ 1st May 1865	3,68,563	...	...	3,68,563	11,800	1,000	3,55,763
Reduced 4 per cent. Loan of 16th January 1879	68,300	...	...	68,300	4,000	5,000	59,300
4 per cent. Promissory Notes for Mysore Family	8,590	...	...	8,590	...	...	8,590
4 „ East Indian Railway Commuted Stock	1,050	...	...	1,050	...	...	1,050
3½ „ Loan of 1853-54	56,400	...	...	56,400	5,400	...	51,000
3½ „ „ 1893-94	1,01,900	...	...	1,01,900	9,800	800	91,300
4½ per cent. Nagpur-Raipur Railway Debenture Loan	750	...	...	750	...	...	750
4 „ Ghazipur-Dildarnagar „ „ „	1,800	...	...	1,800	...	...	1,800
4 „ Cawnpur-Furruckabad „ „ „	2,000	...	...	2,000	...	...	2,000
TOTAL DEBT in INDIA not bearing Interest ₹	22,48,510	...	...	22,48,510	64,800	13,300	21,70,410
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per cent. Muttra-Hathras Light Ry. Debenture Loan	11,800	...	...	11,800	...	...	11,800
4 „ Cawnpur and Achneyra „ „ „	1,400	...	...	1,400	...	100	1,300
4 „ Cawnpur-Achneyra Section, Rajputana-Malwa Railway „ „	8,42,000	...	100	8,42,100	...	...	8,42,100
TOTAL PROVINCIAL DEBT in INDIA bearing Interest ₹	8,55,200	...	100	8,55,300	...	100	8,55,200

	1st April 1904.	31st March 1905.
Debt bearing Interest:		
In India	79,466,301	81,387,188
In England	131,008,146	132,349,593
Debt not bearing Interest:		
In India	149,901	144,694
In England	37,698	37,598
	210,474,447	213,736,781
	187,599	182,292
	210,662,046	213,919,073

INTEREST.									
account.									
									1,662
	1,662	...	...	1,562	...	...	...	...	813
	813	...	...	813	...	...	...	...	587
	587	...	...	587	...	...	...	...	788
	788	...	...	788	...	...	...	...	2,475
	2,475	...	...	2,475	...	...	...	...	
R	6,325	...	...	6,325	...	...	...	...	6,325
R	1,19,42,43,035	3,00,00,000	55,22,200	1,22,97,65,235	12,64,800	...	55,22,200	1,22,29,78,235	
=£	79,616,202	2,000,000	368,147	81,984,349	84,320	...	368,147	81,531,882	
£	79,466,301	2,000,000	368,147	81,834,448	80,000	...	367,260	81,387,188	
£	149,901	...	...	149,901	4,320	...	887	144 604	
£	62,817,689	...	...	62,817,689	{(a)133,123 (b) 23,330	...	...	62,661,236	
	50,135,384	2,500,000	...	52,635,384	...	...	...	52,635,384	
	11,892,207	...	...	11,892,207	...	...	...	11,892,207	
cent.	1,435,650	...	...	1,435,650	...	...	...	1,435,650	
	348,666	...	...	348,666	...	...	...	348,666	
Stock 4	425,000	...	...	425,000	...	...	...	425,000	
	2,701,450	...	...	2,701,450	...	...	...	2,701,450	
	1,252,100	...	...	1,252,100	1,002,100	...	...	250,000	
£	131,008,146	2,500,000	...	133,508,146	1,158,553	...	...	132,349,593	
	20,917	...	...	20,917	...	...	...	20,917	
	9,443	...	...	9,443	100	...	...	9,343	
	7,338	...	...	7,338	...	...	...	7,338	
£	37,698	...	...	37,698	100	...	...	37,598	
£	131,045,844	2,500,000	...	133,545,844	1,158,653	...	...	132,387,191	
DEBT £	210,662,046	4,500,000	368,147	215,530,193	1,242,973		368,147	213,919,073	
ays and									
	62,507,459	2,500,000	368,147	65 375 606	(c)1,242,973	(d)4,050,191		60,082,442	
	122,592,948	1,418,320	3,682,044	127,693,312	...	...		(e)127,693,312	
	25,561,639	581,680	...	26,143,319	...	...		26,143,319	
£	210,662,046	4,500,000	4,050,191	219,212,237	(c)1,242,973	4,050,191		213,919,073	

GOVERNMENT STOCK NOTES BEARING INTEREST.

4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—

		India.	England.	TOTAL.
In Bengal	...	£ 84,320	£ 1,002,200	£ 1,086,520
„ United Provinces of Agra and Oudh	...		78,996	
„ Punjab	...		5,892	133,123
„ Madras	...		48,235	
„ Bombay	...		2,715	23,330
TOTAL GOVT. STOCK NOTES bearing Interest	...		20,615	
TOTAL DEBT IN INDIA		84,320	1,158,653	1,242,973

TOTAL DEBT IN INDIA CONVERTED INTO £ AT Rs15=£1

Do.	BEARING INTEREST	...	6,325
Do.	NOT BEARING INTEREST	55,22,200	1,22,29,78,235
	TOTAL DEBT IN INDIA	368,147	81,531,882
	IN ENGLAND.	84,320	81,387,188
	BEARING INTEREST.	80,000	144 604
		4,320	
India 3½ per cent. Stock	...	...	62,661,236
India 3 „ Stock	...	...	52,635,384
India 2½ „ Stock	...	...	11,892,207
East Indian Railway Debenture Stock 4½ per cent.	...	...	1,435,650
Eastern Bengal Railway Debenture Stock 4 „	...	...	348,666
South Indian Railway Debenture Stock 4½ „	...	...	425,000
Great Indian Peninsula Railway Debenture Stock per cent.	...	...	2,701,450
Great Indian Peninsula Railway Debentures	...	...	250,000
TOTAL DEBT in ENGLAND bearing Interest	...	...	132,349,593
NOT BEARING INTEREST.			
East India Bonds	...	...	
India 5 per cent. Stock	...	...	20,917
India 4 per cent. Stock	...	...	9,343
		...	7,338
TOTAL DEBT in ENGLAND not bearing Interest	...	...	37,598
TOTAL DEBT in ENGLAND	...	...	132,387,191
TOTAL DEBT		368,147	213,919,073

CLASSIFICATION OF THE DEBT.

Permanent Debt, exclusive of that for Railways and Irrigation	...	60,082,442	
For Railways	...	(e)127,693,312	
For Irrigation	...	26,143,319	
TOTAL	4,050,191	213,919,073	

Fund, the cost of purchase is included in £3,009,323 under "Railway Revenue page 31, as follows:—

t on this page)	...	78,996	
r Fund do.	...	5,892	133,123
ailway Sinking Fund do.	...	48,235	
med by means of Oudh and Rohilkhand Railway Discount Sinking Fund, the cost of	...	2,715	23,330
te Railways' Interest on Debt	...	20,615	
eemed by means of Discount Sinking Fund, the cost of purchase of which £ 21,497 is	...	84,320	1,158,653

(c) This amount is shown in the General Account, page 31, as follows:—
Under Permanent Debt Discharged
On account of East Indian Railway Sinking Fund, Account," (*see* also Sinking Fund Account on th
On account of Eastern Bengal Railway Sinking Fund
On account of the Scinde, Punjab, and Delhi Railway
Under Expenditure for amount of Debt redeemed by purchase of which £2,832 is charged to State Rail
Under Expenditure for amount of Debt redeemed b charged to Interest on Debt

SINKING FUNDS created pursuant to Section 51 of 42 and 43 Vict., C.206, and Section 2 (*a*) of 44 and 45 Vict. C. 53, *and the application thereof.*

	INDIA DEBT ISSUED IN REDEMPTION OF					
	£328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent. Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,642 Eastern Bengal Railway 4 per cent. Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict. C. 43, 44 and 45 Vict. C. 53, and 48 and 49 Vict. C. 25, in redemption of Liabilities charged on the Revenues of India:						
India 4 per cent. Stock	£ 5,115,939	£ ...	£ ...	£ ...	£ ...	£ 5,115,939
India 4 per cent. Rupee Debt, ₹1,06,750 at 1s. 4d. the rupee	7,117	...	...	...	...	7,117
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,005	4,911,621	7,803,017
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,573,467	80,765	541,055	67,713	4,911,621	13,174,621
India Debt purchased and cancelled to 31st March 1904: India 4, 3½ and 3 per cent. Stocks	1,204,845	5,903	72,475	4,020	622,664	1,909,907
(*a*) India Debt purchased and cancelled during the year ended 31st March 1905:						
India 3½ per cent. Stock purchased with £ 70,825 being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him, and the Interest on the Stock originally created for the redemption thereof	37,212	223	3,120	132	27,021	133,123
India 3½ per cent. Stock purchased with £ 68,526 being Interest on the amounts standing to the credit of the Funds	41,358	203	2,503	137	21,214	
INDIA DEBT PURCHASED AND CANCELLED £	1,283,415	6,329	78,098	4,289	670,899	2,043,030
Balance of India Debt Issued as above, outstanding on 31st March 1905. India 3½ per cent. Stock† £10,900,028; India 3 per cent. Stock 224,446; India 3½ per cent. Rupee Debt 7,117 . £	6,290,052	74,436	462,957	63,424	4,240,722	11,131,591

† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(*b*) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £24,329 towards the redemption of Debt incurred in excess of money raised thereby.
(*d*) Includes £3,682,044 transferred to Debt for Railways.
(*e*) Falls short of the aggregate of the totals of columns 4 and 19 in the Summary of Capital Expenditure, Account No. 75, by £7,393,557 on account of (1) the exclusion of £7,896,248 Capital outlay on State Railwaysmet from funds raised by Companies, and (2) the inclusion of £502,691 the net discount involved in raising the money for the purchase of the Oudh and Rohilkhand, South Indian and Great Indian Peninsula Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

No. 83A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED, and the BALANCE, for the Year ended 31st March 1905.

		Balance, 1st April 1904.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1905.
INDIA.						
Temporary Loan from Gwalior . . .	₹	50,00,000	...	50,00,000	50,00,000	...
Converted into £ at ₹15 = £ 1 . . .	£	333,333	...	333,333	333,333	...
ENGLAND.						
Temporary Loans on security of India Bills .	£	2,000,000	500,000	2,500,000	2,000,000	500,000
TOTAL .	£	2,333,333	500,000	2,833,333	2,333,333	500,000

No. 84.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1905.
INDIA, GENERAL.	₹	₹	₹	₹	₹
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 p.c.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras) . . .	1,54,000	...	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras) . . .	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,770	...	41,770	...	41,770
Deposits of the Monegar Choultry (4 per cent.) .	66,878	...	66,878	...	66,878
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	...	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.) .	40,000	...	40,000	...	40,000
TOTAL . ₹	11,09,148	...	11,09,148	...	11,09,148
UNITED PROVINCES OF AGRA AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p. c.)	29,59,158	...	29,59,158	9,791	29,49,367
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p. c.)	99,96,245	...	99,96,245	292	99,95,953
Endowments by the late King of Oudh, 6th Loan (4 p. c.)	14,13,803	...	14,13,803	...	14,13,803
Endowments by the late King of Oudh, Charity Fund (4 p. c.)	3,00,000	...	3,00,000	...	3,00,000
Charitable Endowments by the Maharaja Karwi (4 per cent.).	2,00,000	...	2,00,000	...	2,00,000
TOTAL . ₹	1,48,69,206	...	1,48,69,206	10,083	1,48,59,123
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
MADRAS.					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	1,260	...	1,260	...	1,260
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
GRAND TOTAL . .	1,69,01,162	...	1,69,01,162	10,083	1,68,91,079
Grand Total converted into £ at ₹15 = £1 . £	1,126,744	...	1,126,744	672	1,126,072

No. 85.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Issues in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
INDIA, GENERAL.	₹	₹	₹	₹	₹
Treasury Notes at 3¾ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.) . . .	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent. . .	71,619	...	71,619	...	71,619
TOTAL . ₹	4,47,919	...	4,47,919	...	4,47,919
Total converted into £ at ₹15 = £1 . £	29,861	...	29,861	...	29,861

No. 86.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENT and the BALANCES due to such FUNDS, for the Year ended 31st March 1905.

		Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
		₹	₹	₹	₹	₹
INDIA, GENERAL.						
Uncovenanted Service Family Pension Fund		1,48,25,777	12,32,881	1,60,58,658	10,70,412	1,49,88,246
Bengal and Madras Service Family Pension Fund		...	10,940	10,040	5,068	5,872
TOTAL		1,48,25,777	12,43,821	1,60,69,598	10,75,480	1,49,94,118
MADRAS.						
Military Assistant Surgeons' Fund		3,55,837	29,923	3,85,760	25,460	3,60,300
BOMBAY.						
Uncovenanted Service Family Pension Fund		23,78,999	2,14,577	25,93,576	1,27,850	24,65,726
TOTAL	₹	1,75,60,613	14,88,321	1,90,48,934	12,28,790	1,78,20,144
Total converted into £ at ₹15 = £1	£	1,170,708	99,221	1,269,929	81,920	1,188,009

No. 87.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1905.

BANK ACCOUNTS.		Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
POST OFFICE SAVINGS BANKS:		(a) ₹	₹	₹	₹	₹
India, General	₹	12,33,36,717	5,55,22,692	17,88,59,409	4,47,89,278	0,131
STATE RAILWAY PROVIDENT INSTITUTIONS:						
India, General		1,29,72,716	24,89,620	1,54,62,336	14,98,870	1,39,63,466
Assam		8,668	2,616	11,284	390	10,894
TOTAL	₹	1,29,81,384	24,92,236	1,54,73 620	14,99,260	1,39,74,360
CIVIL ENGINEERS' PROVIDENT FUND:						
India, General		(a)56,61,535	8,29,128	64,90,663	3,73,392	61,17,271
FOREST OFFICERS' PROVIDENT FUND:						
India, General		5,76,180	1,14,414	6,90,594	80,823	6,09,771
Madras		71,216	12,807	84,023	9,977	74,046
Bombay		1,12,132	25,867	1,37,999	5,399	1,32,600
TOTAL	₹	7,59,528	1,53,088	9,12,616	96,199	8,16,417
POLICE OFFICERS' PROVIDENT FUND:						
India, General		12,747	8,802	21,549	599	20,950
Central Provinces and Berar		46,036	17,015	63,051	1,762	61,289
Burma		68,216	21,881	90,097	300	89,797
Bengal		1,19,438	41,106	1,60,544	10,143	1,50,401
United Provinces of Agra and Oudh		1,04,537	36,145	1,40,682	2,410	1,38,272
Punjab		(a)79,023	29,137	1,08,160	17,251	90,909
Madras		83,307	26,000	1,09,307	14,024	95,283
Bombay		(a)67,578	26,843	94,421	6,652	87,769
TOTAL	₹	5,80,882	2,06,929	7,87,811	53,141	7,34,670
CEMETERY ENDOWMENT FUND.						
India		(a)10,124	1,272	11,396	...	11,396
Central Provinces		6,683	515	7,198	...	7,198
Burma		10,574	750	11,324	...	11,324
Assam		(a)3,008	55	3,063	...	3,063
Bengal		21,642	3,585	25,227	...	25,227
United Provinces of Agra and Oudh		(a)36,787	5,301	42,088	...	42,088
Punjab		20,825	2,485	23,310	...	23,310
North-West Frontier Province		2,988	480	3,468	...	3,468
Madras		5,577	1,190	6,767	...	6,767
Bombay		49,135	2,008	51,143	...	51,143
TOTAL	₹	1,67,343	17,641	1,84,984	...	1,84,984
Carried forward		14,34,87,389	5,92,21,714	20,27,09,103	4,68,11,270	15,58,97,832

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 87.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, and of Specil Accounts, for the Year ended 31st March 1905—*continued.*

BANK ACCOUNTS—*contd.*	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Repayments in 1904-1905.	Balance, 31st March 1905.
	₹	₹	₹	₹	₹
Brought forward .	14,34 87,389	5,92,21,714	20,27,09,103	4,68,11,270	15,58,97,833
FINANCIAL DEPARTMENT PROVIDENT FUND:					
India, General	(a) 95,765	28,487	1,24,252	12,653	1,11,599
OPIUM DEPARTMENT PROVIDENT FUND					
Bengal	52,089	29,880	81,969	1,000	80,969
NORTHERN INDIA SALT REVENUE DEPARTMENT PROVIDENT FUND:					
India, General	(a) 28,377	15,768	44,145	4,490	39,655
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND:					
India, General	11,521	15,096	26,617	763	25,854
TOTAL BANK ACCOUNTS . ₹	14,36,75,141	5,93,10,945	20,29,86,086	4,68,30,176	15,61,55,910
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	(b) 93,615	1,15,401	2,09,016	1,65,071	43,945
HINDU FAMILY ANNUITY FUND:					
India, General	37,641	66,019	1,03,660	89,227	14,433
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	1,28,814	20,512	1,49,326	22,264	1,27,062
LOCAL FUND PENSION FUND:					
Bombay	45,065	44,501	89,566	41,072	48,494
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	(a)4,238	28,343	32,581	28,344	4,237
POST OFFICE LIFE INSURANCE FUND:					
India, General	(b)26,78,647	7,32,354	34,10,401	2,11,557	31,98,844
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	3,12,500	68,553	3,81,053	54,189	3,26,864
TOTAL SPECIAL ACCOUNTS . ₹	32,99,920	10,75,683	43,75,603	6,11,724	37,63,879
GRAND TOTAL .	14,69,75,061	6,03,86,628	20,73,61,689	4,74,41,900	15,99,19,789
Grand Total converted into £ at ₹15=£1 £	9,798,338	4,025,775	13,824,113	3,162,793	10,661,320

NO. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of EXCLUDED LOCAL FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	₹	₹	₹	₹	₹
India, General	(a) 7,16,288	17,89,792	25,06,080	16,51,019	8,55,061
Central Provinces and Berar . . .	1,91,846	6,14,882	8,06,728	5,88,162	2,18,566
Burma	4,80,108	11,32,558	16,12,666	11,15,550	4,97,116
Assam	13,703	24,501	38,204	26,782	11,422
Bengal	(a) 5,51,166	8,83,409	14,34,575	8,32,021	6,02,554
United Provinces of Agra and Oudh .	3 06,387	13,72,768	16,79,155	13,46,281	3,32,874
Punjab	(a) 2.43,767	9,61,070	12,04,837	9,80,527	2,24,310
North-West Frontier Province . . .	(a) 1,00,896	2,68,414	3,69,310	2,55,158	1,14,152
Madras	7,39,596	21,81,437	29,21,033	22,79,757	6,41,276
Bombay	8,57,034	29,68,581	38,25,615	29,17,423	9,08,192
TOTAL ₹	42,00,791	1,21,97,412	1,63,98,203	1,19,92,680	44,05,523
Total converted into £ at 15=£1 £	280,053	813,161	1,093,214	799,512	293,702

(a) Differs from last year's closing balance by 1 for corrections since made.
(b) Ditto ditto by 2 . ditto ditto.

No. 89.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of RAILWAY FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
INDIA, GENERAL.					
Bombay, Baroda and Central India Railway.	₹	₹	₹	₹	₹
Educational Fund	5,412	8,538	13,950	8,776	5,174
Fire Insurance Fund	33,646	17,061	50,707	2,399	48,308
Guarantee and Contractors' Security Fund	1,09,311	43,416	1,52,727	59,332	93,395
Provident Fund	99,264	4,98,349	5,97,613	4,02,331	1,95,282
Fine Fund	4,445	5,333	9,778	7,452	2,326
Shareholders' Interest Deposit Fund	2,347	1,410	3,757	1,589	2,168
Sundry Deposit Fund	42,068	31,088	73,156	28,670	44,486
Madras Railway.					
Guarantee and Contractors' Security Fund	6,56,189	92,109	7,48,298	20,511	7,27,787
Provident Fund	1,40,970	3,07,412	4,48,382	3,84,959	63,423
TOTAL ₹	10,93,652	10,04,716	20,98,368	9,16,019	11,82,349
Total converted into £ at ₹15=£1 £	72,910	66,981	139,891	61,068	78,823

No. 90.—ACCOUNT of DEPOSITS of SINKING FUNDS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
BOMBAY.	₹	₹	₹	₹	₹
Deposits of Sinking Funds (Victoria Dock Loan)	(a) 13,77,223	1,54,201	15,31,424	...	15,31,424
Converted into £ at ₹15=£1 £	91,815	10,280	102,095	...	102,095

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 91.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD RESERVE FUND, for the Year ended 31st March 1905.

Balance, 1st April 1904.	Net profits on Coinage during the year.	Interest on Investments (including discount on Treasury Bills.)	Total Receipts.	Charges.	Balance, 31st March 1905.
£	£	£	£	£	£
6,544,095	1,790,380	200,629	8,535,104	6,473	8,528,631

No. 91A.—STATEMENT showing the form in which the BALANCE of the GOLD RESERVE FUND was held on 31st March 1905.

	£
In 2½ per cent. Consolidated Stock of the nominal value of £6,043,758	5,538,730
In 2¾ per cent. National War Loans Stock „ 528,034	515,419
In 3 per cent. Local Loans Stock „ 434,511	422,921
In 3 per cent. Transvaal Government Guaranteed Stock „ 723,736	699,561
Treasury Bills „ 1,200,000	1,200,000
In Gold in India	...
Balance due to the Fund from the Treasury Balances	152,000
TOTAL	8,528,631

No. 92.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1905.

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R	R	R	R	R
INDIA, GENERAL.					
Civil Deposits.					
Revenue Deposits	(a) 2,04,165	5,14,831	7,18,996	5,69,751	1,49,245
Civil Courts' Deposits	1,21,330	2,12,967	3,34,297	2,46,517	87,780
Criminal Courts' Deposits	12,044	36,308	48,352	31,781	16,571
Personal Deposits	4,02,441	40,31,334	44,33,775	39,90,196	4,43,579
Municipal Funds	1,60,332	6,27,164	7,87,496	5,32,445	2,55,051
Renewal Fees, Government Promissory Notes	(a) 6,769	14,172	20,941	15,413	5,528
Trust Interest Fund	2,152	1,08,69,083	1,08,71,235	1,08,63,282	7,953
Deposits for Government Loans (temporary)	...	366	366	366	...
Deposits of deceased officers and men of the Native Army	6,805	2,928	9,733	1,499	8,234
Deposit Account of Mr. Phipp's Donation	41,501	4,19,673	4,61,174	3,63,064	98,110
Presidency Bank Deposits	...	1,01,500	1,01,500	1,01,500	...
Other Deposits.					
Military Deposits — Bengal Command	(a) 1,08,434	3,37,581	4,46,015	3,24,469	1,21,546
Military Deposits — Punjab ,,	2,78,611	1,16,924	3,95,535	3,05,570	89,965
Trust Interest Account (Military) — Bengal Command	2,352	43,067	45,419	44,015	1,404
Trust Interest Account (Military) — Punjab ,,	825	25,936	26,761	26,671	90
Marine Deposits	22,681	27,784	50,465	37,716	12,749
Public Works Deposits (Other Public Works)	(a) 5,58,126	13,27,353	18,85,479	13,07,346	5,78,133
Public Works Deposits (Irrigation)	2,274	6,500	8,774	5,963	2,811
Public Works Deposits (Railway Capital)	8,19,639	29,28,666	37,48,305	26,14,081	11,34,224
Public Works Deposits (Railway Revenue)	51,99,227	3,29,03,674	3,81,02,901	3,18,47,823	62,55,078
State Railway Fine Fund (Railway Revenue)	78,296	1,46,716	2,25,012	1,31,803	93,209
Telegraph Deposits	20,565	1,74,690	1,95,255	1,71,755	23,500
Telegraph Fine Fund	(a) 12,845	8,450	21,295	9,726	11,569
Telegraph Furniture Fund	2,106	1,105	3,211	1,016	2,195
Trust Interest Account (Post Office)	(a) 41	6,520	6,561	6,534	27
Void Money Orders (Post Office)	(a) 99,163	4,79,166	5,78,329	4,50,952	1,27,377
Short payments on account of Money Orders (Post Office)	(a) 957	25,845	26,802	25,756	1,046
Foreign Money Orders (Post Office)	(a) —6,34,593	2,43,99,245	2,37,64,652	2,47,12,486	—9,47,834
British Postal Orders (Post Office)	(a) 2,30,554	15,95,697	18,26,251	15,49,479	2,76,772
Dead Accounts, Savings Bank (Post Office)	5,55,502	34,676	5,90,178	8,932	5,81,246
District Post Charges (Post Office)	(a) 68	9,81,083	9,81,151	9,81,060	91
Money Order Cheques (Post Office)	(a) 28,002	1,90,84,095	1,91,12,097	1,90,65,880	46,217
Deposits on account of ferry charges in Kashmir (Post Office)	1	183	184	181	3
Deposits for Government Loans (Post Office)	...	1,528	1,528	1,528	...
Customs Duty on Foreign Parcels (Post Office)	885	13,418	14,303	12,494	1,809
Aligarh Workshop Cheques (Post Office)	(a) 28,348	2,83,069	3,11,417	2,88,890	22,527
Other deposits (Post Office)	16,961	1,90,515	2,07,476	1,74,134	33,342
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	—13,170	...	—13,170	30	—13,200
TOTAL . R	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947
Carried forward . R	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	₹	₹	₹	₹	₹
Brought forward . ₹	83,76,239	10,19,73,812	11,03,50,051	10,08,22,104	95,27,947
CENTRAL PROVINCES AND BERAR.					
Civil Deposits.					
Revenue Deposits	2,51,982	4,35,655	6,87,637	2,72,661	4,14,976
Civil Courts' Deposits	8,32,412	21,52,115	29,84,527	21,30,189	8,54,338
Criminal Courts' Deposits	24,374	55,215	79,589	43,375	36,214
Personal Deposits	6,29,212	64,57,981	70,87,193	64,93,612	5,93,581
Municipal Funds	(a)5,99,921	17,65,019	23,64,940	17,32,407	6,32,533
Forest Deposits	129	1,705	1,834	1,802	32
Trust Interest Fund	1,085	1,04,415	1,05,500	1,02,864	2,636
Deposits for work done for public bodies or individuals	(a) 207	5,115	5,322	5,322	...
Other Deposits.					
Public Works Deposits (Other Public Works)	1,12,679	1,99,086	3,11,765	1,58,791	1,52,974
Public Works Deposits (Irrigation)	90,389	52,558	1,42,947	62,503	80,444
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) —1,15,807	3,78,887	2,63,080	3,38,389	—75,309
TOTAL . ₹	24,26,583	1,16,07,751	1,40,34,334	1,13,41,915	26,92,419
BURMA.					
Civil Deposits.					
Revenue Deposits	(a)4,66,749	20,10,392	24,77,141	18,65,201	6,11,940
Civil Courts' Deposits	2,26,825	7,68,662	9,95,487	8,11,540	1,83,947
Personal Deposits	(a)3,63,772	37,27,187	40,90,959	37,38,737	3,52,222
Municipal Funds	(a)6,58,336	25,79,394	32,37,730	25,89,241	6,48,489
Marine Deposits	(a)3,791	6,340	10,131	7,309	2,822
Forest Deposits	1,500	2,000	3,500	1,500	2,000
Trust Interest Fund	119	1,63,287	1,63,406	27,939	1,35,467
Deposits for work done for public bodies or individuals	24,680	65,419	90,099	31,294	58,805
Deposits of the Tea Cess Fund	4	26	30	27	3
Other Deposits.					
Public Works Deposits (Other Public Works)	6,35,522	21,79,808	28,15,330	22,37,061	5,78,269
Public Works Deposits (Irrigation)	(a) 32,662	46,593	79,255	40,161	39,094
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	22,529	...	22,529	1,232	21,297
TOTAL . ₹	24,36,489	1,15,49,108	1,39,85,597	1,13,51,242	26,34,355
ASSAM.					
Civil Deposits.					
Revenue Deposits	2,13,757	3,43,258	5,57,015	2,76,703	2,80,312
Civil Courts' Deposits	68,301	1,28,777	1,97,078	1,46,064	51,014
Personal Deposits	45,348	12,06,624	12,51,972	11,13,740	1,38,232
Municipal Funds	(a)58,717	2,52,553	3,11,270	2,38,081	73,189
Trust Interest Fund	57	12,895	12,952	11,910	1,042
Deposits for work done for public bodies or individuals	919	2,709	3,628	2,263	1,365
Forest Deposits	...	30	30	30	...
Other Deposits.					
Public Works Deposits (Other Public Works)	(a)30,716	91,542	1,22,258	77,283	44,975
Public Works Deposits (Railway Revenue)	1,257	1,822	3,079	1,719	1,360
State Railway Fine Fund (Railway Revenue)	...	59	59	59	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a) 9,970	77,527	87,497	61,964	25,533
TOTAL . ₹	4,29,042	21,17,796	25,46,838	19,29,816	6,17,022
Carried forward . ₹	1,36,68,353	12,72,48,467	14,09,16,820	12,54,45,077	1,54,71,743

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	R.	R	R	R	R
Brought forward . R	1,36,68,353	12,72,48,467	14,09,16,820	12,54,45,077	1,54,71,743
BENGAL.					
Civil Deposits.					
Revenue Deposits	24,18,683	33,81,464	58,00,147	32,38,929	25,61,218
Civil Courts' Deposits	54,20,070	1,28,88,100	1,83,08,170	1,21,62,805	61,45,365
Criminal Courts' Deposits	3,44,689	4,85,856	8,30,545	4,02,737	4,27,808
Personal Deposits	22,42,711	1,20,83,644	1,43,26,355	1,18,10,030	25,16,325
Municipal Funds	6,38,114	31,73,497	38,11,611	31,22,170	6,89,441
Trust Interest Fund	(a) 10,893	11,27,833	11,38,726	9,91,252	1,47,474
Port Trust Deposits	60,073	1,25,810	1,85,883	77,778	1,08,105
Deposits for work done for public bodies or individuals	4,19,242	6,67,999	10,87,241	7,78,951	3,08,290
Deposits of the Tea Cess Fund	3,564	2,84,856	2,88,410	2,83,884	4,526
Other Deposits.					
Public Works Deposits (Other Public Works)	1,41,645	7,47,049	8,88,694	6,83,968	2,04,726
Public Works Deposits (Irrigation)	1,69,711	2,47,152	4,16,863	2,81,270	1,35,593
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(b) 14,39,625	21,14,949	35,54,574	20,86,969	14,67,605
TOTAL . R	1,33,09,010	3,73,28,209	5,06,37,219	3,59,20,743	1,47,16,476
UNITED PROVINCES OF AGRA AND OUDH.					
Civil Deposits.					
Revenue Deposits	9,41,048	29,77,237	39,18,285	30,23,093	8,95,192
Civil Courts' Deposits	43,96,264	98,28,916	1,42,25,180	93,36,982	48,88,198
Criminal Courts' Deposits	(a) 1,46,447	3,79,509	5,25,956	4,07,347	1,18,609
Personal Deposits	19,49,669	2,37,44,847	2,56,94,516	2,35,36,393	21,58,123
Municipal Funds	11,98,397	45,35,524	57,33,921	44,50,662	12,83,259
Forest Deposits	964	124	1,088	110	978
Trust Interest Fund	(a) 49,337	3,76,359	4,25,696	3,82,272	43,424
Deposits for Government Loans (temporary)	...	1,135	1,135	1,135	...
Deposits for work done for public bodies or individuals	3,331	1,741	5,072	185	4,887
Other Deposits.					
Public Works Deposits (Other Public Works)	1,68,033	2,89,533	4,57,566	3,21,282	1,36,284
Public Works Deposits (Irrigation)	30,373	1,37,771	1,68,144	1,26,136	42,008
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	7,933	1,72,201	1,80,134	1,44,990	35,144
TOTAL . R	88,91,796	4,24,44,897	5,13,36,693	4,17,30,587	96,06,106
Carried forward . R	3,58,69,159	20,70,21,573	24,28,90,732	20,30,96,407	3,97,94,325

(a) Differs from last year's closing balance by 1 for corrections since made.
(b) Ditto ditto by 74,898 ditto.

No. 92.—Account showing Receipts, Payments, and Balances of Départmental and Judicial Deposits for the Year ended 31st March 1905—*continued.*

	Balance, 1st April 1904.	Receipts in 1904-1905.	Total.	Payments in 1904-1905.	Balance, 31st March 1905.
	₹	₹	₹	₹	₹
Brought forward . ₹	3,58,69,159	20,70,21,573	24,28,90,732	20,30,96,407	3,97,94,325
PUNJAB.					
Civil Deposits.					
Revenue Deposits	18,92,410	50,83,043	69,75,453	49,32,787	20,42,666
Personal Deposits	(a)14,56,104	85,36,757	99,92,861	84,61,298	15,31,563
Municipal Funds	15,92,966	51,37,493	67,30,459	50,70,905	16,59,554
Trust Interest Fund	1,195	1,50,517	1,51,712	1,50,382	1,330
Other Deposits.					
Public Works Deposits (Other Public Works)	2,00,020	7,84,593	9,84,613	6,05,044	3,79,569
Public Works Deposits (Irrigation)	1,73,855	2,11,992	3,85,847	2,25,840	1,60,007
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	77,480	2,41,681	3,19,161	2,34,754	84,407
Total . ₹	53,94,030	2,01,46,076	2,55,40,106	1,96,81,010	58,59,096
NORTH-WEST FRONTIER PROVINCE.					
Civil Deposits.					
Revenue Deposits	(a)2,92,344	5,68,053	8,60,397	5,43,403	3,16,994
Personal Deposits	(a)3,01,361	21,79,771	24,81,132	22,25,510	2,55,622
Municipal Funds	(a)1,63,499	5,64,519	7,28,018	5,44,122	1,83,896
Trust Interest Fund	1,729	12,135	13,864	13,864	
Other Deposits.					
Public Works Deposits (Irrigation)	(a)8,815	10,734	19,549	9,391	10,158
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	1,760	12,821	14,581	10,501	4,080
Total . ₹	7,69,508	33,48,033	41,17,541	33,46,791	7,70,750
MADRAS.					
Civil Deposits.					
Revenue Deposits	21,65,796	28,25,149	49,90,945	27,96,473	21,94,472
Civil Courts' Deposits	29,44,382	51,58,352	81,02,734	57,89,165	23,13,569
Criminal Courts' Deposits	(a)69,513	1,23,148	1,92,661	1,17,313	75,348
Personal Deposits	12,80,175	1,11,25,130	1,24,05,305	1,10,74,461	13,30,844
Municipal Funds	8,90,874	38,39,240	47,30,114	36,35,457	10,94,657
Trust Interest Fund	16,378	22,26,606	22,42,984	21,71,583	71,401
Deposits of deceased officers and men of the Native Army	857	215	1,072	421	651
Deposits for work done for public bodies or individuals	(a)61,148	1,76,649	2,37,797	2,11,676	26,121
Administrator General's Deposits	8	644	652	...	652
Deposits of Tea Cess Fund	2,297	14,942	17,239	16,104	1,135
Deposits for Government Loans (Temporary)	...	36,200	36,200	36,200	...
Other Deposits.					
Military Deposits	50,531	1,52,059	2,02,590	1,65,420	37,170
Trust Interest Account (Military)	150	18,565	18,715	18,583	132
Public Works Deposits (Other Public Works)	1,95,977	4,86,289	6,82,266	4,87,842	1,94,424
Public Works Deposits (Railway Capital)	105	1,597	1,702	850	852
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	(a)—69,133	24,93,436	24,24,303	27,91,016	—3,66,713
Total . ₹	76,09,058	2,86,78,221	3,62,87,279	2,93,12,564	69,74,715
Carried forward . ₹	4,96,41,755	25,91,93,903	30,88,35,658	25,54,36,772	5,33,98,886

(a Differs from last year's closing balance by 1 for corrections since made.

No. 92.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1905—*continued.*

	Balance 1st April 1904.	Receipts in 1904-1905.	TOTAL.	Payments in 1904-1905.	Balance, 31st March 1905.
	₹	₹	₹	₹	₹
Brought forward . ₹	4,96,41,755	25,91,93,903	30,88,35,658	25,54,36,772	5,33,98,886
BOMBAY.					
Civil Deposits.					
Revenue Deposits	(a)9,76,660	23,28,454	33,05,114	21,67,592	11,37,522
Civil Courts' Deposits	8,02,973	30,43,117	38,46,090	30,90,237	7,55,853
Criminal Courts' Deposits	39,029	95,506	1,34,535	94,730	39,805
Personal Deposits	18,25,410	1,12,38,738	1,30,64,148	1,11,87,596	18,76,552
Municipal Funds	7,14,439	27,18,384	34,32,823	26,75,576	7,57,247
Marine Deposits	(a) 17,915	31,387	49,302	39,074	10,228
Forest Deposits	1,34,916	1,82,600	3,17,516	1,39,415	1,78,101
Trust Interest Fund	4,471	18,30,442	18,34,913	18,16,908	18,005
Presidency Bank Deposits	...	9	9	9	...
Deposits for Government Loans (temporary)	...	102	102	102	...
Deposits of deceased officers and men of the Native Army	3,708	583	4,291	1,865	2,426
Deposits for work done for public bodies or individuals	(a) 296	85,630	85,926	83,605	2,321
Administrator General's Deposits	(a) 4,618	18,056	22,674	18,733	3,941
Deposits of the Tea Cess Fund	(a) 218	4,493	4,711	4,420	291
Other Deposits.					
Military Deposits	2,49,916	6,59,066	9,08,982	7,75,634	1,33,348
Trust Interest Account (Military)	392	3,35,896	3,36,288	3,36,096	192
Public Works Deposits (Other Public Works)	(a)1,87,479	3,96,327	5,83,806	3,46,273	2,37,533
Public Works Deposits (Irrigation)	1,33,765	3,87,012	5,20,777	3,81,501	1,39,276
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits and Advances	*—5,71,230*	1,40,498	*—4,30,732*	1,49,940	*—5,80,672*
TOTAL . ₹	45,24,975	2,34,96,300	2,80,21,275	2,33,09,306	47,11,969
GRAND TOTAL . ₹	5,41,66,730	28,26,90,203	33,68,56,933	27,87,46,078	5,81,10,855
Grand Total converted into £ at ₹15 = £1 . . £	3,611,115	18,846,014	22,457,129	18,583,072	3,874,057

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—ACCOUNT of IMPERIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1905, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO NATIVE STATES.								
INDIA, GENERAL.								
Alirajpur State	92,000	...	92,000	10,000	82,000	1,00,000	4 per cent.	...
Banswara State	2,28,088	...	2,28,088	10,000	2,18,088	2,50,000	4 „	...
Barwani State	1,20,000	...	1,20,000	30,000	90,000	1,50,000	4 „	...
Berar Famine Loan	71,05,743	...	71,05,743	4,51,299	66,54,444	1,40,95,608	3½ „	2,48,701
Bhumia Chief, Mewar	62,200	...	62,200	...	62,200	63,700	4 „	...
Bikaner State	9,46,918	...	9,46,918	6,14,326	3,32,592*	12,00,000	4 „	28,410
Bundi State	1,58,924	...	1,58,924	50,000	1,08,924	3,00,000	4 „	...
Dhar State	2,50,000	...	2,50,000	1,00,000	1,50,000	3,00,000	4 „	...
Dungarpur State	3,35,000	...	3,35,000	25,000	3,10,000	3,60,000	4 „	76
Hyderabad State	1,76,45,315	...	1,76,45,315	3,94,188	1,72,51,127	2,00,00,000	4 „	7,05,813
Jaisalmer Durbar	1,22,333	1,01,875	2,24,208	...	2,24,208	3,00,000	4 „	...
Jobat State	75,000	...	75,000	...	75,000	75,000	4 „	...
Jaora State	5,00,000	...	5,00,000	...	5,00,000	5,00,000	4 „	...
Jhabua State	3,77,000	...	3,77,000	...	3,77,000	3,77,000	4 „	3,088
Kishenghar State	80,000	...	80,000	40,000	40,000	1,50,000	4 „	...
Kotah Durbar	12,42,360	...	12,42,360	...	12,42,360	12,42,360	4 „	...
Marwar Durbar	34,85,000	...	34,85,000	50,000	34,35,000	35,35,000	4 „	...
Mewar Hilly Tracts	1,41,673	...	1,41,673	7,172	1,34,501	1,50,779	4 „	...
Pertabghar State	6,56,017	...	6,56,017	26,122	6,29,895	6,59,525	4 „	11,370
Rewa State	6,00,000	...	6,00,000	1,00,000	5,00,000	9,38,457	4 „	24,000
Sailana State	20,000	23,101	43,101	10,000	33,101	43,101	4 „	...
Shahpura Chief	85,000	...	85,000	10,000	75,000	1,00,000	4 „	...
Sirohi State	2,00,834	...	2,00,834	20,000	1,80,834	2,30,000	4 „	...
Sitamao State	1,20,000	...	1,20,000	15,568	1,04,432	1,20,000	4 „	4,432
Sultan of Muskat	1,39,791	42,006	1,81,797	54,796	1,27,001	2,20,355	*Nil.*	...
Tonk State	5,07,149	...	5,07,149	84,307	4,22,842	6,70,000	4 per cent.	843
TOTAL	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725
Carried forward	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,52,96,345	1,66,982	3,54,63,327	21,02,778	3,33,60,549			10,26,725
CENTRAL PROVINCES AND BERAR.								
Khairagarh State	49,859	...	49,859	24,885	24,974	1,20,000	4 per cent.	...
Nandgaon State	1,61,970	...	1,61,970	1,24,403	37,567	2,50,506	4 ,,	...
Sakti State	1,177	...	1,177	1,177	...	25,000	4 ,,	...
TOTAL	2,13,006	...	2,13,006	1,50,465	62,541			...
BENGAL.								
Cooch Behar State for Railway	(*a*) 1,77,708	...	1,77,708	93,590	84,118	10,00,000	4 ,,	6,411
PUNJAB.								
Jind State	5,90,515	...	5,90,515	—466	5,90,981	8,75,000	4 ,,	466
Patiala State	10,00,000	...	10,00,000	1,00,000	9,00,000	10,00,000	4 ,,	40,000
TOTAL	15,90,515	...	15,90,515	99,534	14,90,981			40,466
BOMBAY.								
Káthiáwár Agency.								
Bábra Thána	(*b*) 1,33,570	...	1,33,570	32,000	1,01,570	1,37,100	4 ,,	168
Bajana State	(*b*) 1,75,282	...	1,75,282	...	1,75,282	2,11,477	4 ,,	...
Ba Saheb Ba of Rajkot	...	...	...	...	...	33,000	4 ,,	1
Bhadva Táluka	8,490	...	8,490	840	7,650	11,040	4 ,,	188
Bhaya Hathia and others of Bhaya Vadar under Bagasra	(*b*) 303	...	303	...	303	344	4 ,,	...
Bhoika Thána	(*b*) 66,532	...	66,532	11,915	54,617	*	4 ,,	55
Chamardi Thána	4,293	...	4,293	2,071	2,222	4,788	4 ,,	...
Chiroda Estate	...	...	...	...	...	1,340	4 ,,	36
Chok Thana and Japti Estates under Chok Thana	(*b*) 2,060	...	2,060	...	2,060	2,544	4 ,,	...
Chotila Thána	(*b*) 3,25,626	...	3,25,626	12,497	3,13,129	†	4 ,,	138
Chotila Thána for Champa Tank	80	...	80	80	...	80	4 ,,	1
Chotila Thána for Moldi work	5,455	...	5,455	455	5,000	5,455	4 ,,	...
Chuda Táluka	1,57,778	706	1,58,484	...	1,58,484	1,58,484	4 ,,	882
Dasda Thána	1,028	...	1,028	580	448	1,389	4 ,,	...
Dasda Mulgirasias	(*b*) 569	...	569	...	569	635	4 ,,	...
Datha Thana	(*b*) 25	...	25	...	25	1,450	4 ,,	...
Dedan Thana for Wangadhra Tank Work	(*b*) 13,000	...	13,000	190	12,810	13,000	4 ,,	...
Dhrafa Thána	(*b*) 45,975	...	45,975	6,167	39,808	76,421	4 ,,	287
Dhrángadhra State	9,71,017	...	9,71,017	...	9,71,017	9,71,017	4 ,,	...
Dhrol State	92,000	...	92,000	25,000	67,000	92,000	4 ,,	...
Gadka Táluka	6,250	...	6,250	...	6,250	6,250	4 ,,	...
Gavridad Taluka	5,640	...	5,640	440	5,200	5,640	4 ,,	...

Gohel Pratáb Singhji of Limda	10,093	...	10,093	1,553	8,540	10,093	4	„	...	
Gohel Ratansingji of Limda	1,976	...	1,976	567	1,409	3,623	4	„	...	
Harsur Mansur through Megha Mansar of Mota Barman	(*b*) 868	...	868	...	868	868	4	„	...	
Jadeja Harsingji of Lodhika	6,990	...	6,990	850	6,140	6,990	4	„	...	123
Do. Ratansinghji of Lodhika	10,275	...	10,275	...	10,275	10,275	4	„	...	
Jalia Davani Talukdar	9,900	...	9,900	1,400	8,500	9,900	4	„	...	
Japti Estates under Babra Thána	(*b*) 99,013	5,200	1,04,213	13	1,04,200	1,06,304	4	„	...	
Ditto under Bhoika Thána	(*b*) 60,855	...	60,855	3,341	57,514	*	4	„		69
Ditto under Chamardi Thana	(*b*) 40,158	...	40,158	...	40,158	41,581	4	„	...	
Ditto under Chotila Thána	(*b*) 2,54,888	...	2,54,888	...	2,54,888	†	4	„		1,561
Ditto under Datha Thana	83	..	83	34	49	83	4	„		3
Ditto under Dhrafa Thána	(*b*) 12,241	...	12,241	...	12,241	13,945	4	„	...	
Ditto under Lakhapadar Thána	(*b*) 52,091	...	52,091	...	52,091	70,836	4	„	...	
Ditto under Lodhika Thana	(*b*) 21,061	...	21,061	..	21,061	25,607	4	„	...	
Ditto under Songad Thanas	(*b*) 22,805	...	22,805	...	22,805	25,373	4	„	...	
Ditto under Wadhan District Thána	(*b*) 78,927	...	78,927	5,868	73,059	94,773	4	„		103
Khan Shri Samatkhan of Sardargad	30,933	...	30,933	...	30,933	32,000	4	„	...	
Khan Shri Sherbuland Khanji Rustam Khanji of Bantwa	17,460	...	17,460	1,312	16,148	17,460	4	„	...	
Khári Bágasra (Vala Rama Harsur)	(*b*) 78,377	5,400	83,777	...	83,777	1,02,986	4	„	...	
Khirasra Táluka	11,250	...	11,250	825	10,425	11,250	4	„	...	
Kotda Sángani Táluka	1,81,850	...	1,81,850	15,000	1,66,850	1,81,850	4	„	...	
Kotharia Táluka	5,000	...	5,000	500	4,500	5,000	4	„	...	
Kotila Jetmal Champraj of Dedan	(*b*) 3,756	...	3,756	...	3,756	3,756	4	„	...	
Kotila Raning of Dedan	(*b*) 15,365	...	15,365	...	15,365	16,365	4	„	...	
Kotila Unad Bhan and Suraj Bhim of Dedan	(*b*) 22,814	...	22,814	...	22,814	22,814	4	„	...	
Lakhapadar Thána	(*b*) 31,666	...	31,666	9,014	22,652	53,283	4	„	...	
Lathi Táluka	(*b*) 2,681	...	2,681	...	2,681	42,865	4	„	...	
Lodhika Thána	(*b*) 11,521	...	11,521	6,678	4,843	39,732	4	„		111
Mália Táluka	1,87,592	...	1,87,592	...	1,87,592	1,87,592	4	„		6,308
Mália State for Máliá Works	10,092	...	10,092	10,092	...	10,092	4	„		132
Malik Ala Dadkhan of Dasda	(*b*) 14,837	...	14,837	7,000	7,837	23,837	4	„	...	
Malik Jenken Khanji do.	(*b*) 28,416	...	28,416	17,000	11,416	43,416	4	„	...	
Malik Hussein Mahomed Khanji, son of Malik Jessarkhan of Dasda	(*b*) 24,454	...	24,454	2,500	21,954	29,953	4	„	...	
Malik Saheb of Dasda	(*b*) 17,944	...	17,944	2,500	15,444	20,444	4	„	...	
Malik Dada Saheb of Dasda	(*b*) 18,187	...	18,187	6,000	12,187	25,187	4	„	...	
Megha Mansar of Mota Barman	(*b*) 1,625	...	1,625	...	1,625	2,400	4	„	...	
Melani Bhagders of Jhinjuvada	(*b*) 56,335	...	56,335	12,254	44,081	65,860	4	„	...	
Mengni Táluka	19,950	...	19,950	...	19,950	19,950	4	„	...	
Carried forward	34,89,302	11,306	35,00,608	1,96,536	33,04,072					10,166
	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189					10,73,602

(*a*) Differs from last year's closing balance by R1 for corrections since made.
(*b*) Last year's closing balance re-distributed.
* Combined amount of loan sanctioned represents 1,37,847.
† Ditto Ditto 6,18,220.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO NATIVE STATES—*contd.*	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10,73,602
	34,89,302	11,306	35,00,608	1,96,536	33,04,072			10,166
BOMBAY—*contd.*								
Kathiawar Agency—contd.								
Navanagar State	5,00,000	...	5,00,000	3,00,000	2,00,000	15,00,000	4 per cent	...
Navania Táluka	16,000	1,900	17,900	12,000	5,900	18,700	4 „	...
Páliyád Thána and Japti Estates under Paliyád Thána	(*b*) 2,25,984	...	2,25,984	7,749	2,18,235	2,34,911	4 „	176
Patdi Táluka	(*b*) 1,942	...	1,942	...	1,942	1,942	4 „	...
Ranchodji Pati Jhinjuvada	2,344	...	2,344	...	2,344	2,344	4 „	...
Rajkot State	1,48,500	...	1,48,500	50,000	98,500	1,93,500	4 „	2,198
Rájpára Táluka	12,947	...	12,947	...	12,947	24,946	4 „	...
Rajpur Táluka	22,726	...	22,726	...	22,726	22,726	4 „	...
Rasani shareholders of Jhinjuvada	(*b*) 97,699	...	97,699	13,900	83,799	1,03,296	4 „	...
Rasulkhan of Dasda	(*b*) 27,487	...	27,487	5,892	21,595	30,595	4 „	...
Rozwa of Jhinjuvada	5,487	...	5,487	1,300	4,187	5,487	4 „	...
Sáyla State	1,06,000	...	1,06,000	...	1,06,000	1,06,000	4 „	...
Songad Thána	(*b*) 3,652	...	3,652	—9	3,661	4,114	4 „	27
Vadali Táluka	5,543	...	5,543	...	5,543	5,800	4 „	...
Vála Ala Bhim	40,394	...	40,394	...	40,394	44,700	4 „	...
Vála Bhim Valera of Jetpur	21,160	...	21,160	2,000	19,160	21,160	4 „	...
Vála Kala Bhan of Luni	11,200	5,400	16,600	3,929	12,671	19,600	4 „	...
Vála Godad and Vajsur Punja of Jetpur	48,000	...	48,000	...	48,000	48,000	4 „	161
Vála Nág Hamir of Jetpur	20,468	...	20,468	5,000	15,468	24,198	4 „	...
Vála Nája Kála of Bhilka	92,181	16,000	1,08,181	17,980	90,201	1,08,181	4 „	...
Vála Jasa Rukhad of Jetpur	36,661	11,200	47,861	3,161	44,700	57,861	4 „	...
Vála Unad Valera and Giga Rána of Chitál	15,100	2,100	17,200	1,857	15,343	17,200	4 „	...
Vála Vajsur Valera	(*b*) 42,926	...	42,926	...	42,926	43,426	4 „	...
Valas Kanthad Ram and others of Jhanka under Bagasra	(*b*) 8	...	8	...	8	53	4 „	...
Valas Vira and Ráma Mulu of Bagasra	(*b*) 27,286	10,600	37,886	...	37,886	53,868	4 „	...
Vanode Taluka	51,000	...	51,000	1,900	49,100	75,291	4 „	1,811
Virpur Estate	38,530	...	38,530	...	38,530	38,530	4 „	...
Vithalgad Táluka	4,209	...	4,209	...	4,209	6,759	4 „	...
Wadhwán State	4,92,000	...	4,92,000	...	4,92,000	4,92,000	4 „	...
Wadhwán District Thána	(*b*) 54,023	...	54,023	4,586	49,437	57,605	4 „	168
Wánkáner State	4,28,698	...	4,28,698	25,200	4,03,498	4,54,500	4 „	...
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	71,163	25,838	97,001	399	96,602	97,001	4 „	...

Pálanpur Agency.									
Pálanpur Durbar	11,83,495	...	11,83,495	34,606	11,48,889	12,29,897	4 per cent.	...	
Rádhanpur State	4,66,109	...	4,66,109	81,109	3,85,000	4,96,109	4 „	...	
Thána Circles and Small States in Pálanpur.									
Malik Jorawarkhan of Wariah	83	...	83	83	...	83	4 „	...	
Political Superintendent, Pálanpur (for Thána Circles and small States)	4,97,343	3,000	5,00,343	41	5,00,302	5,31,000	4 „	...	
Political Superintendent, Pálanpur (for Chiefs, etc., in the Agency)	58,662	12,300	70,962	7,624	63,338	89,489	4 „		6
Thána Circles and small States (for Seeds and Cattle)	21,250	10,000	31,250	2,960	28,290	49,336	4 „	...	
Tharad State	86,888	...	86,888	1,791	85,097	91,278	4 „	...	
Thakor Sardarsingji of Deodar	31,243	...	31,243	4,000	27,243	33,077	4 „	...	
Do. Anandsingji of do.	23,890	...	23,890	1,500	22,390	24,659	4 „	...	
Do. of Bhorol	9,765	...	9,765	1,087	8,678	11,107	4 „	...	
Thara Talukdars	16,769	...	16,769	1,872	14,897	18,667	4 „	...	
Váv State	72,277	...	72,277	...	72,277	77,651	4 „	...	
Mahi Kántha Agency.									
Agarsingji Madhoji of Mahomedpura	540	...	540	63	477	600	4 „	...	
Ambliára Táluka	2,023	...	2,023	315	1,708	3,505	4 „	...	
Bavisi Thána	1,45,943	...	1,45,943	14,986	1,30,957	1,60,308	4 „		15
Bhagdars of Tezpara	5,045	...	5,045	165	4,880	5,900	4 „	...	
Bhalusna Taluka	594	...	594	60	534	750	4 „	...	
Bolundra Taluka	1,168	...	1,168	131	1,037	1,332	4 „	...	
Danasingji, son of Virji Jethaji of Maguna	288	...	288	...	288	400	4 „	...	
Dedhrota Táluka	900	...	900	100	800	1,000	4 „	...	
Deloli Taluka	231	...	231	111	120	300	4 „	...	
Devising son of Madhoji Anandaji of Maguna	288	...	288	40	248	400	4 „	...	
Gabat Táluka	4,179	...	4,179	732	3,447	5,355	4 „	...	
Gadhwáda Thána	41,050	...	41,050	288	40,762	45,120	4 „	...	
Gambhirsingji of Varsoda	1,102	...	1,102	...	1,102	1,383	4 „	...	
Ghodásar Táluka	5,114	...	5,114	577	4,537	6,517	4 „	...	
Gulabsingji Gobarsingji of Maguna	320	...	320	40	280	400	4 „	...	
Hadol Taluka	640	...	640	100	540	1,000	4 „	...	
Hamirsing Mosangji of Maguna	304	...	304	20	284	400	4 „	...	
Hathiji Ranchorji of Maguna	304	...	304	40	264	400	4 „	...	
Himatsingji of Likhi	4,365	...	4,365	485	3,880	5,250	4 „	...	
Idar State	8,02,523	...	8,02,523	7,403	7,95,120	9,20,910	4 „		29,464
Ilol Táluka	19,132	...	19,132	2,183	16,949	23,114	4 „	...	
Jagatsingji Rupsingji of Maguna	304	...	304	40	264	400	4 „	...	
Jethaji Hazursingi of Maguna	380	...	380	50	330	500	4 „	...	
Carried forward	96,65,131	1,09,644	97,74,775	8,17,982	89,56,793				44,192
	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189				10,73,602

(b) Revised balances due to re-distribution of advances.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO NATIVE STATES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10,73,602
	96,65,131	1,09,644	97,74,775	8,17,982	89,56,793			44,192
BOMBAY—*contd.*								
Mahi Kántha Agency—contd.								
Kadoli Táluka	400	...	400	107	293	800	4 per cent.	...
Katosan Táluka	24,008	...	24,008	1,200	22,808	28,634	4 „	...
Katosan Thana	44,446	...	44,446	556	43,890	49,853	4 „	...
Khadol Táluka	9,000	...	9,000	1,000	8,000	10,000	4 „	120
Khan Shri Kesarising, Bhupatsingji of Sunthal	700	...	700	210	490	700	4 „	...
Khedwada Táluka	1,440	...	1,440	...	1,440	1,800	4 „	...
Kotharna Taluka	175	...	175	25	150	250	4 „	...
Magodi Táluka	2,900	...	2,900	471	2,429	5,503	4 „	...
Malpur State	13,498	...	13,498	1,500	11,998	15,000	4 „	...
Mia Mota Mia of Dabha	6,031	...	6,031	653	5,378	6,532	4 „	...
Mohanpur State	19,052	...	19,052	...	19,052	24,586	4 „	...
Palaj Táluka	1,499	...	1,499	341	1,158	1,700	4 „	...
Pethapur Táluka	2,223	...	2,223	287	1,936	3,248	4 „	...
Pol State	16,023	...	16,023	1,781	14,242	18,007	4 „	...
Prabhat singji, son of Agarsingji of Varsoda	689	...	689	...	689	917	4 „	...
Pratapsingji Punaji of Mahomedpura	720	...	720	...	720	900	4 „	...
Rámas Táluka	1,014	...	1,014	145	869	1,458	4 „	...
Ranason Táluka	4,500	...	4,500	1,000	3,500	5,000	4 „	...
Rasiji Mulji of Mahomedpura	241	...	241	40	201	300	4 „	...
Rupal Táluka	2,925	...	2,925	850	2,075	3,250	4 „	...
Sábar Kántha Thána	15,018	...	15,018	1,131	13,887	20,945	4 „	5
Sadra Bazar	80	...	80	35	45	360	4 „	...
Satlasna Táluka	2,246	...	2,246	259	1,987	3,000	4 „	...
Sathamba Táluka	80	...	80	...	80	500	4 „	...
Shareholders of Maguna	351	...	351	106	245	500	4 „	...
Shareholders of Ijpara	1,140	...	1,140	...	1,140	1,500	4 „	...
Shareholders of Ranipura	153	...	153	23	130	250	4 „	7
Shareholders of Rampura	550	...	550	...	550	750	4 „	...
Sudasna Táluka	2,970	...	2,970	330	2,640	3,300	4 „	...
Tajpuri Táluka	1,000	...	1,000	...	1,000	1,250	4 „	...
Takhatsingji, son of Anupsingji Bhimji of Maguna	325	...	325	33	292	400	4 „	...
Timba Táluka	100	...	100	12	88	500	4 „	...
Umuri Táluka	(a)717	...	717	181	536	1,050	4 „	...
Vadgaum Táluka	6,470	...	6,470	720	5,750	7,750	4 „	...

Vakatsingji of Hapa	2,500	...	2,500	...	2,500	3,125	4	„	...	
Vaktapur Táluka	529	...	529	...	529	800	4	„	...	
Vátrak Kantha Thána	28,855	...	28,855	337	28,518	31,888	4	„		30
Wásna Táluka	9,106	...	9,106	141	8,965	13,613	4	„	...	
GUARANTEED LOANS REPLACED BY GOVERNMENT LOANS	6,000	...	6,000	2,000	4,000	6,000	4	„	...	
Rewa Kántha Agency.										
Agar Estate	2,065	...	2,065	965	1,100	2,300	4	„	...	
Amrapur Estate	199	...	199	99	100	250	4	„	...	
Anghad do.	471	...	471	471	...	770	4	„	...	
Bálásinor State	1,16,465	...	1,16,465	30,000	86,465	1,75,000	4	„	...	
Chhotta Udepur State	25,000	...	25,000	25,000	...	50,000	4	„	...	
Chudeswar Estate	750	...	750	...	750	925	4	„	...	
Dhari do.	571	...	571	233	338	750	4	„	...	
Gotardi do.	100	...	100	83	17	125	4	„	...	
Itwad do.	479	...	479	79	400	600	4	„	...	
Jambu Ghoda State	2,000	...	2,000	2,000	...	5,000	4	„	...	
Jesar Estate	148	...	148	48	100	165	4	„	...	
Jiral Kamosli	159	...	159	154	5	600	4	„	...	
Kasla Pagina Muwada	54	...	54	54	...	60	4	„	...	
Mevli Estate	359	...	359	159	200	450	4	„	...	
Moka Pagina Muwada	161	...	161	57	104	180	4	„	...	
Moti Varnoli	115	...	115	58	57	165	4	„	...	
Nahara	48	...	48	24	24	60	4	„	...	
Nalia Estate	395	...	395	...	395	445	4	„	...	
Nangaon Estate	550	...	550	...	550	725	4	„	...	
Nani Varnoli	119	...	119	119	...	150	4	„	...	
Palasni Estate	3,750	...	3,750	...	3,750	5,375	4	„	...	
Poicha do.	389	...	389	89	300	500	4	„	...	
Raika Estate	473	...	473	...	473	550	4	„	...	
Rajpipla State	4,80,001	...	4,80,001	1,00,000	3,80,001	6,25,000	4	„		537
Rana of Mandwa	15,277	...	15,277	5,277	10,000	20,000	4	„	...	
Regan Estate	190	...	190	...	190	240	4	„	...	
Sanjeli State	5,000	...	5,000	...	5,000	10,000	4	„	...	
Sunth State	30,000	...	30,000	15,000	15,000	30,000	4	„	...	
Thakor of Alwa	94	...	94	...	94	200	4	„	...	
Thakor of Bhadarwa	11,700	...	11,700	1,700	10,000	13,000	4	„	...	
Vadia Estate	154	...	154	94	60	200	4	„	...	
Vaktapur do.	228	...	228	35	193	300	4	„	...	
Vanmala do.	1,445	...	1,445	240	1,205	1,500	4	„	...	
Varnolmal do	371	...	371	271	100	465	4	„	...	
Vasan Sevda Estate	383	...	383	150	233	600	4	„	...	
Zumkha Estate	(a) 179	...	179	63	116	225	4	„	...	
Carried forward	1,05,94,647	1,09,644	1,07,04,291	10,15,978	96,88,313					44,891
	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189					10,73,602

(a) Differs from last year's closing balance by Rs 1 for corrections since made.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1904.	Amount advanced.	TOTAL	Amount repaid.	Amount, 31st March 1905	Amount of Loan sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO NATIVE STATES—*contd.*								
Brought forward	3,72,77,574	1,66,982	3,74,44,556	24,46,367	3,49,98,189			10,73,602
	1,05,94,647	1,09,644	1,07,04,291	10,15,978	96,88,313			44,891
BOMBAY—*contd.*								
Bijapur Agency.								
Daphlapur State	10,000	...	10,000	3,000	7,000	12,000	4 per cent.	...
Jath State	5,65,000	...	5,65,000	...	5,65,000	5,65,000	4 „	...
Kolhápur and Southern Maratha Country.								
Wadi Estate	1,880	...	1,880	1,880	...	5,000	4 „	...
Kaira Agency.								
Cambay State	...	...	...	...	...	2,25,000	4 „	74
Surat Agency.								
Dharampur State	85,228	...	85,228	17,261	67,967	1,40,000	4 „	...
TOTAL	1,12,56,755	1,09,644	1,13,66,399	10,38,119	1,03,28,280			44,965
TOTAL LOANS TO NATIVE STATES . ₹	4,85,34,329	2,76,626	4,88,10,955	34,84,486	4,53,26,469			11,18,567
LOANS TO PRESIDENCY CORPORATIONS, ETC.								
BENGAL.								
Calcutta Municipality Consolidated Loan	20,72,207	...	20,72,207	3,80,242	16,91,965	78,31,200	4½ per cent.	84,071
Ditto Port Trust Consolidated Loan	(*a*) 15,96,316	...	15,96,316	2,57,162	13,39,154	53,40,349	4½ „	68,973
Ditto Port Fund	17,65 000	...	17,65,000	...	17,65,000	17,65,000	4½ „	79,425
Ditto ditto for construction of Kidderpore Dock	2,87,70,566	...	2,87,70,566	...	2,87,70,566	2,87,70,566	4 „	11,50,823
TOTAL	3,42,04,089	...	3,42,04,089	6,37,404	3,35,66,685			13,83,292
MADRAS.								
Madras Municipality (Water-supply)	14,30,000	...	14,30,000	...	14,30,000	14,30,000	4 „ (*b*)	57,200
Ditto Harbour Trust	41,46,052	...	41,46,052	96,052	40,50,000	61,98,018	4 „	1,65,866
Ditto Coast Lights Dues Fund	...	9,38,476	9,38,476	...	9,38,476	9,38,476	4 „	624
TOTAL	55,76,052	9,38,476	65,14,528	96,052	64,18,476			2,23,690
BOMBAY.								
Bombay Municipality (Water-supply)	24,42,356	...	24,42,356	16,594	24,25,762	37,30,053	4 „	97,382
Bombay Port Trust, for Dock Extension	98,00,125	...	98,00,125	...	98,00,125	2,88,00,000	4, 3½ &3 „	3,31,402
Ditto ditto, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,01,98,875	...	2,01,98,875	947	2,01,97,928	2,11,70,754	4½ „	9,98,945
Bombay Port Trust, for Loans not bearing interest under Acts I and VI of 1873 and 1879	2,38,231	...	2,38,231	947	2,37,284	8,44,679	*Nil.*	...
TOTAL	3,26,79,587	...	3,26,79,587	18,488	3,26,61,099			13,37,729
TOTAL LOANS TO PRESIDENCY CORPORATIONS, ETC. . ₹	7,24,59,728	9,38,476	7,33,98,204	7,51,944	7,26,46,260			29,44,711

LOANS TO MOFUSSIL MUNICIPALITIES.									
INDIA, GENERAL.									
Ajmer Municipality	2,18,609	...	2,18,609	14,001	2,04,608	3,63,000	5 & 4 per cent.		10,604
Bangalore Civil and Military Station Municipality	59,860	...	59,860	9,934	49,926	1,00,000	4	„	2,296
Mercara Municipality (Water works)	2,000	...	2,000	1,000	1,000	5,000	4	„	80
Quetta ditto (Consolidated Loan)	31,101	...	31,101	6,601	24,500	1,05,278	1½	„	1,400
TOTAL	3,11,570	..	3,11,570	31,536	2,80,034				14,380
CENTRAL PROVINCES AND BERAR.									
Akola Municipality	88,200	...	88,200	3,150	85,050	1,26,000	*Nil*		...
Amraoti Camp Municipality	3,958	...	3,958	763	3,195	5,000	6 per cent.		237
TOTAL	92,158	...	92,158.	3,913	88,245				237
N.-W. FRONTIER PROVINCE.									
Harripur Municipality	(*a*) 23,812	...	23,812	1,328	22,484	31,000	4	„	953
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES R	4,27,540	...	4,27,540	36,777	3,00,763				15,570
LOANS TO RAILWAY COMPANIES.									
INDIA, GENERAL.									
Kalka-Simla Railway Company	95,50,000	14,28,000	1,09,78,000	...	1,09,78,000	...	4	„	1,91,353
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.									
INDIA, GENERAL.									
Amir Mahommed Khan Shadazai	2,617	...	2,617	269	2,348	3,000	5	„	131
Arbab Badal Jan Ahmed Khanzai	5,480	...	5,480	526	4,954	8,300	5	„	274
Chandi Ram Bania	5,600	...	5,600	1,400	4,200	7,000	4	„	210
Adiles Sultanah Kerman	...	10,700	10,700	...	10,700	21,400	*Nil.*		...
Fakhruddin Khan	600	...	600	300	300	1,500	5	per cent.	28
Iran Khan	1,400	...	1,400	300	1,100	2,000	4	„	59
Aga Muhammad Hadi	...	4,000	4,000	...	4,000	4,000	*Nil.*		...
Messrs. Md. Ali Brothers of Quetta	20,000	...	20,000	1,900	18,100	20,000	4½	per cent.	280
Carried forward	35,697	14,700	50,397	4,695	45,702				982

(*a*) Differs from last year's closing balance by R1 for corrections since made.

(*b*) Two per cent. additional appropriated to form Sinking Fund.

No. 93—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

		Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Interest received and credited to Revenue.
		₹	₹	₹	₹	₹	₹		₹
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES—*contd.*									
Brought forward		35,697	14,700	50,397	4,695	45,702			982
INDIA GENERAL—*contd.*									
Mir Hazar Ghazni Marri Rasaldar Mani Levies		2,533	...	2,533	174	2,359	3,000	5 per cent.	126
Mir Md. Hussain		10,000	...	10,000	1,000	9,000	12,000	5 „	500
Multan Thakurate		12,000	...	12,000	5,000	7,000	22,000	4 „	...
Pishin Horse dealers		2,785	...	2,785	2,428	357	10,000	4 „	72
Sayid Wali Shah		1,800	...	1,800	600	1,200	3,000	4 „	76
Sheik of Kowit		...	1,00,000	1,00,000	1,00,000	...	1,00,000	*Nil*	...
Sirdar Bahadur Akbar Khan		2,575	...	2,575	765	1,810	6,000	„	...
Sirdar Bahadur Bangal Khan		550	...	550	550	...	4,000	„	...
Sirdar Bakhtiar Khan and Mir Hasil Khan, Rustomzais		6,400	...	6,400	600	5,800	7,000	4 per cent.	257
Talukdars of Ajmer		903	...	903	150	753	8,25,000	5 „	11,229
Thakur of Lawa of Rajputana		10,678	...	10,678	2,000	8,678	20,000	4 „	...
Thakur of Lawa		2,721	...	2,721	2,721	...	6,000	4 „	...
Thakur of Piploda		33,000	...	33,000	...	33,000	33,000	4 „	...
	₹	1,21,642	1,14,700	2,36,342	1,20,683	1,15,659			13,242
N.-W. F. PROVINCE.									
Sheikh Mohammad Akbar Khan and Brother		(*a*) 18,458	...	18,458	2,259	16,199	20,000	4 „	1,091
BOMBAY.									
Chiman Sing Ram Sing & Co.		83,642	...	83,642	21,742	61,900	1,00,000	4 „	...
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES		2,23,742	1,14,700	3,38,442	1,44,684	1,93,758			14,333
LOANS TO DISTRICT, ETC., COMMITTEES.									
INDIA, GENERAL.									
Cantonment Committee, Mhow		1,13,365	...	1,13,365	10,000	1,03,365	3,00,000	4 per cent.	4,385
Ditto, Secunderabad (Water-works)		7,55,816	...	7,55,816	...	7,55,816	8,30,500	4½ & 4 „	...
Bhopawar Bazar Fund		6,385	...	6,385	292	6,093	10,000	4 „	255
Aurungabad Cantonment Fund		16,658	...	16,658	...	16,658	22,000	4½ „	...
		8,92,224	...	8,92,224	10,292	8,81,932			4,640
BOMBAY.									
Poona Cantonment Fund		35,180	...	35,180	2,869	32,311	42,815	4 „	1,397
Ahmedabad Cantonment Fund		1,132	...	1,132	365	767	1,822	4 „	44
Hyderabad Cantonment Fund		10,000	...	10,000	6,345	3,655	10,000	4 „	650
		46,312	...	46,312	9,579	36,733			2,091
TOTAL LOANS TO DISTRICT, ETC., COMMITTEES	₹	9,38,536	...	9,38,536	19,871	9,18,665			6,731

REGIMENTAL AND OTHER LOANS.								
Military.								
INDIA, GENERAL.								
Bengal Command.								
Officer Commanding, Northern Bengal Mounted Rifles	4,000	...	4,000	1,000	3,000	5,000	4 per cent.	160
Ditto 2nd (P. B.) Calcutta Volunteer Rifles	900	...	900	900	...	3,000	4 „	36
Ditto Surma Valley Light Horse	2,400	...	2,400	1,200	1,200	6,000	4 „	96
Ditto Cawnpur Volunteer Rifles	17,500	...	17,500	1,500	16,000	31,000	4½ „	788
Ditto Port Defence Volunteers	2,000	...	2,000	1,000	1,000	5,000	4 „	80
Ditto Bengal Cavalry Regiments	3,58,363	85,765	4,44,128	43,733	4,00,395	4,01,432	4 „	2,745
Punjab Command.	3,85,163	85,765	4,70,928	49,333	4,21,595			3,905
Queen's Own Corps of Guides Cavalry for construction of lines	13,911	...	13,911	11,527	2,384	19,000	4 „	395
Native Cavalry Regiments	1,78,965	1,174	2,50,139	54,090	1,96,049	5,46,749	4 „	600
Mounted Infantry School, Sialkot	400		400	100	300	500	...	
Do. do. do. Umballa	400	...	400	60	340	500	...	
Native Cavalry Regiments for horse runs	63,000	15,387	78,387	3,000	75,387	2,86,000	4 per cent.	4,429
Second Punjab Volunteer Rifle Corps	5,000	...	5,000	1,000	4,000	22,000	...	...
Sixteenth Cavalry	2,500	...	2,500	2,500	...	4,000	4 per cent.	45
24th Punjabis, for purchase of a bazar	842	...	842	200	642	842	4 „	34
TOTAL	2,05,018	86,561	3,51,579	72,477	2,79,102			5,503
	6,50,181	1,72,326	8,22,507	1,21,810	7,00,697			9,408
MADRAS.								
Madras Command.								
Commandant, Madras Volunteer Guards	1,400	31,000	32,400	1,400	31,000	47,400	4 „	91
Sergeant's Mess of the Mounted Infantry School, Bangalore	...	1,000	1,000	300	700	1,000	*Nil*	...
Officer Commanding, 15th Company, Burma	19,000	9,700	28,700	1,511	27,189	29,700	4 per cent.	1,083
Ditto No. 6 Ammunition Column	300	..	300	300	...	300	*Nil*	...
Ditto "E" Ammunition Column	100	...	100	...	100	100	*Nil*	...
TOTAL	20,800	41,700	62,500	3,511	58,989			1,174
BOMBAY.								
Bombay Command								
General Officer Commanding, Quetta District	927	...	927	246	681	4,000	...	...
Officer Commanding, Baluch Volunteer Rifle Corps	6,000	...	6,000	...	6,000	6,000	4 per cent.	...
Ditto Karachi Artillery Volunteers	3,500	...	3,500	1,500	2,000	3,500	4 „	...
Ditto Sind Volunteer Rifle Corps	17,109	...	17,109	1,815	15,294	28,500	4 „	684
Ditto at Ahmednagar	5,217	...	5,217	204	5,013	5,600	4 „	209
General Secretary, Royal Army Temperance Association	13,000	...	13,000	2,000	11,000	13,000	4 „	626
TOTAL	45,753	...	45,753	5,765	39,988			1,519
Civil.								
INDIA.								
Hyderabad Contingent (*b*)	1,500	...	1,500	1,200	300	4,000	4 „	38
TOTAL REGIMENTAL AND OTHER LOANS	7,18,234	2,14,026	9,32,260	1,32,286	7,99,974			12,139

(*a*) Differs from last year's closing balance by 1 for corrections since made.

No. 93.—Account of Imperial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	R	R	R	R	R	R		R
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	3,60,999	47,859	4,08,858	80,320	3,28,538	5,40,000	6¼ per cent.	10,389
D.tto for relief of Agriculturists and other purposes	1,09,394	16,242	1,25,636	63,937	61,699	6,57,000	6¼ „	
TOTAL	4,70,393	64,101	5,34,494	1,44,257	3,90,237			10,389
CENTRAL PROVINCES AND BERAR.								
Advance for Improvement of Land	1,68,861	20,750	1,89,611	50,871	1,38,740			16,069
Ditto under the Agriculturists Loan	27,783	20,473	48,256	21,883	26,373			...
TOTAL	1,96,644	41,223	2,37,867	72,754	1,65,113			16,069
N.-W. FRONTIER PROVINCE.								
Advances for Improvement of Land	98,358	33,075	1,31,433	17,823	1,13,610			5,593
Ditto under the Agriculturists Loan	67,609	52,430	1,20,039	47,330	72,709			1,803
TOTAL	1,65,967	85,505	2,51,472	65,153	1,86,319			7,396
TOTAL ADVANCES TO CULTIVATORS R	8,33,004	1,90,829	10,23,833	2,82,164	7,41,669			33,854
GRAND TOTAL R	13,36,85,113	31,62,657	13,68,47,770	48,52,212	13,19,95,558			43,37,258
Grand Total converted into £ at R15 = £1	8,912,341	210,844	9,123,185	323,481	8,799,704			289,151
Distribution of the Grand Total—								
India, General	4,72,93,855	19,46,109	4,92,39,964	25,32,556	4,67,07,408			12,70,175
Central Provinces and Berar	5,01,808	41,223	5,43,031	2,27,132	3,15,899			16,306
Bengal	3,43,81,797	...	3,43,81,797	7,30,994	3,36,50,803			13,89,703
Punjab	15,90,515	...	15,90,515	99,534	14,90,981			40,466
North-West Frontier Province	2,08,237	85,505	2,93,742	68,740	2,25,002			9,440
Madras	55,96,852	9,80,176	65,77,028	99,563	64,77,465			2,24,864
Bombay	4,41,12,049	1,09,644	4,42,21,693	10,93,693	4,31,28,000			13,86,304

No. 93A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts ADVANCED and REPAID during the Year ended 31st March 1905, and the amount of such LOANS at the commencement and close of the Year.

	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
LOANS TO MOFUSSIL MUNICIPALITIES.								
CENTRAL PROVINCES.								
Bhandara Municipality	28,235	...	28,235	1,446	26,789	35,000	4 per cent.	1,129
Burhanpur „	35,812	...	35,812	6,478	29 334	1,05,000	4½ „	1,540
Jubbulpore „	2,11,986	82,000	2,93,986	74,416	2,19,570	3,50,000	4 „	7,584
Khandwa „	3,02,541	...	3,02,541	30,981	2,71,560	3,60,000	4 „	14,844
Nagpur „	2,51,305	30,000	2,81,305	23,732	2,57,573	5,00,000	4½ & 4 „	10,945
Raipur „	66,500	...	66,500	5,091	61,409	1,08,000	4½ „	2,849
Wardha „	80,392	...	80,392	1,983	78,409	90,000	4 „	3,196
TOTAL	9,76,771	1,12,000	10,88,771	1,44,127	9,44,644			42,087
BURMA.								
Akyab Municipality	2,930	...	2,930	2,408	522	20,000	5 per cent.	117
Henzada „	35,548	...	35,548	2,512	33,036	40,000	4½ & 4 „	1,450
Maubin „	7,571	12,000	19,571	884	18,687	20,000	4 „	294
Myaungmya „	43,495	...	43,495	1,566	41,929	45,000	4 „	1,724
Prome „	1,67,485	...	1,67,485	12,352	1,55,133	3,50,000	5 & 4 „	6,785
Shwegyin „	2,476	...	2,476	1,171	1,305	10,000	5 „	124
Toungoo „	...	7,000	7,000	...	7,000	7,000	4 „	...
Yandoon „	31,362	...	31,362	5,669	25,693	75,000	5 „	1,498
TOTAL	2,90,867	19,000	3,09,867	26,562	2,83,305			11,992
ASSAM.								
Gauhati Municipality	10,684	...	10,684	792	9,892	13,560	4 per cent.	427
Sylhet „	10,000	...	10,000	1,879	8,121	10,000	4 „	368
	20,684	...	20,684	2,671	18,013			795
Carried forward	12,88,322	1,31,000	14,19,322	1,73,360	12,45,962			54,874

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	₹	₹	₹	₹	₹	₹		₹
Brought forward	12,88,322	1,31,000	14,19,322	1,73,360	12,45,962			54,874
BENGAL.								
Arrah Municipality	79,974	...	79,974	2,580	77,394	1,00,000	4 per cent.	3,173
Assansol „	3,534	...	3,534	960	2,574	4,000	4 „	132
Bankura „	2,000	...	2,000	640	1,360	2,000	4 „	74
Barasat „	1,830	...	1,830	550	1,280	5,000	4½ „	76
Berhampur „	13,818	...	13,818	1,369	12,449	15,600	4 „	539
Bhagalpur „	2,54,513	...	2,54,513	7,151	2,47,362	3,00,000	4 „	10,110
Bhatpara „	20,000	...	20,000	669	19,331	20,000	4 „	793
Chittagong „	25,355	...	25,355	4,576	20,779	57,000	4½ & 4 „	1,065
Dacca „	91,781	...	91,781	3,543	88,238	1,25,000	4½ „	4,091
Darbhanga „	8,505	...	8,505	4,681	3,824	40,000	4½ „	331
Darjeeling „	4,98,924	43,985	5,42,909	16,569	5,26,340	6,08,845	4½ & 4 „	20,676
Debhatta „	474	...	474	232	242	2,000	4½ „	19
Dinajpur „	7,420	...	7,420	1,369	6,051	10,000	4 „	283
Garden Reach „	41,307	...	41,307	1,544	39,763	45,000	4 „	1,650
Garulia „	5,000	...	5,000	416	4,584	5,000	4 „	196
Gaya „	33,188	...	33,188	2,695	30,493	45,000	4½ „	1,463
Howrah „	16,33,343	1,50,000	17,83,343	46,715	17,36,628	20,33,000	4 „	66,125
Jalpaiguri „	11,822	...	11,822	852	10,970	18,000	4½ „	522
Jamalpur „	3,538	...	3,538	675	2,863	6,600	4½ „	152
Krishnagar „	20,650	...	20,650	1,676	18,974	28,000	4½ „	911
Kurseong „	98	...	98	98	...	3,000	4 „	2
Manicktolla „	2,081	...	2,081	2,081	...	1,00,000	4 „	3
Meherpur „	26	...	26	26	...	1,500	4½ „	1
Monghyr „	2,182	2,000	4,182	2,667	1,515	12,000	4½ & 4 „	114
Mozufferpore „	58,947	...	58,947	1,973	56,974	70,000	4½ & 4 „	2,584
Nasirabad „	13,852	...	13,852	1,255	12,597	15,500	4 „	542
Panihati „	...	3,750	3,750	...	3,750	3,750	4 „	...
Patna „	2,95,078	...	2,95,078	9,501	2,85,577	3,68,000	4½ & 4 „	12,990
Purnea „	5,753	...	5,753	509	5,244	6,000	4 „	225
Rajpur „	2,654	...	2,654	229	2,425	3,750	4½ „	117
Rampur Boalia „	3,022	...	3,022	496	2,526	5,000	4½ „	130
Ranaghat „	1,861	...	1,861	549	1,312	5,000	4½ „	78
Rungpur „	1,179	...	1,179	426	753	10,000	4 „	43
Serajgunj „	2,875	...	2,875	819	2,056	7,500	4½ „	120

Serampore	„	15,866	...	15,866	1,592	14,274	30,000	4½ „	714
Sherpur	„	2,882	...	2,882	783	2,099	4,000	4 „	107
South Barrackpur	„	1,530	1,500	3,030	1,010	2,020	4,000	4 „	53
South Suburban	„	27,530	...	27,530	...	27,530	29,000	4 „	...
Tallygunge	„	...	16,000	16,000	...	16,000	16,000	4 „	...
Titaghur	„	12,680	...	12,680	660	12,020	13,000	4 „	501
Uttarpara	„	...	20,000	20,000	...	20,000	20,000	4 „	...
Vishnupur	„	4,000	...	4,000	333	3,667	4,000	4 „	156
	TOTAL	32,11,072	2,37,235	34,48,307	1,24,469	33,23,838			1,30,861
UNITED PROVINCES OF AGRA AND OUDH.									
Agra	Municipality	11,74,525	1,02,000	12,76,525	42,584	12,33,941	16,22,820	4½ &4 per cent	46,112
Almora	„	...	5,000	5,000	206	4,794	5,000	4 „	100
Allahabad	„	12,80,934	...	12,80,934	49,728	12,31,206	17,19,211	4 „	50,374
Benares	„	25,80,169	...	25,80,169	25,995	25,54,174	29,58,226	4 „	1,02,915
Bareilly	„	...	40,000	40,000	...	40,000	40,000	4 „	210
Cawnpore	„	7,25,828	1,00,000	8,25,828	25,197	8,00,631	15,50,000	4 „	28,793
Dehra Dun	„	(a)86,137	15,000	1,01,137	2,212	98,925	1,16,000	4 „	3,431
Fyzabad	„	...	50,000	50,000	...	50,000	50,000	4 „	...
Jalesar	„	1,246	...	1,246	1,246	...	2,000	4 „	46
Kashipur	„	(a)5,187	...	5,187	181	5,006	6,500	4½ „	218
Koil	„	15,525	...	15,525	2,587	12,938	21,000	4¼ & 4 „	601
Lucknow	„	10,66,029	...	10,66,029	35,017	10,31,012	13,20,000	4 „	40,929
Meerut	„	6,27,487	...	6,27,487	9,026	6,18,461	7,50,000	4 „	12,550
Mirzapur	„	...	55,000	55,000	...	55,000	1,15,000	4 „	384
Mussoorie	„	93,951	...	93,951	3,393	90,558	1,16,000	4½ & 4 „	3,935
Muzaffarnagar	„	24,452	...	24,452	2,599	21,853	25,000	4 „	459
Naini Tal	„	3,69,891	....	3,69,891	4,110	3,65,781	4,00,000	4 „	7,397
	TOTAL	80,51,361	3,67,000	84,18,361	2,04,081	82,14,280			2,98,484
PUNJAB.									
Amritsar	Municipality	(a)7,82,483	1,72,890	9,55,373	...	9,55,373	12,00,000	4 per cent.	33,886
Dalhousie	„	21,206	...	24,206	2,765	21,441	50,336	5 „	1,210
Delhi	„	7,92,408	...	7,92,408	33,132	7,59,276	10,65,000	4 „	31,368
Dera Ghazi Khan	„	2,86,745	...	2,86,745	14,850	2,71,895	4,98,000	4 „	11,929
Dharamsala	„	3,440	11,560	15,000	...	15,000	15,000	4 „	215
Hoshiarpur	„	10,600	...	10,600	1,352	9,248	15,000	4 „	498
Lahore	„	(a)11,92,607	...	11,92,607	47,296	11,45,311	17,75,000	4 „	47,704
Ludhiana	„	20,692	...	20,692	3,000	17,692	60,000	5 „	999
Murree	„	(a) 85,861	...	85,861	2,345	83,516	1,00,000	4 „	3,438
Simla	„	12,11,776	88,956	13,00,732	40,038	12,60,694	17,26,438	4 „	46,587
Umballa	„	53,575	18,473	72,048	2,791	69,257	88,000	4 „	2,305
	TOTAL	44,64,393	2,91,879	47,56,272	1,47,569	46,08,703			1,80,139
	Carried forward	1,70,15,148	10,27,114	1,80,42,262	6,49,479	1,73,92,783			6,64,358

(a) Differs from last year's closing balance by 1 for corrections since made.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	Amount, 1st April 1904.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
	₹	₹	₹	₹	₹	₹		₹
Brought forward	1,70,15,148	10,27,114	1,80,42,262	6,49,479	1,73,92,783			6,64,358
MADRAS.								
Adoni Municipality	83,356	...	83,356	5,103	78,253	1,01,000	4¼ & 4 per cent.	3,464
Anakápalle „	1,001	...	1,001	331	670	3,000	4¼ „	43
Bellary „	20,000	...	20,000	2,500	17,500	25,000	4 „	800
Calicut „	9,832	36,700	46,532	1,958	44,574	66,280	4½ & 4 „	423
Cannanore „	1,827	...	1,827	173	1,654	2,000	4 „	73
Cocanada „	1,26,440	...	1,26,440	3,849	1,22,591	1,44,520	4¼ & 4 „	5,135
Conjeeveram „	(*a*) 1,10,709	...	1,10,709	2,954	1,07,755	1,28,500	4¼ „	4,705
Coonoor „	5,306	1,22,880	1,28,186	678	1,27,508	1,34,880	4½&4¼&4 „	1,050
Cuddapah „	7,870	...	7,870	660	7,210	11,695	4¼& 4 „	334
Dindigul „	37,376	6,300	43,676	1,139	42,537	49,300	4¼& 4 „	1,564
Guntoor „	...	1,09,000	1,09,000	...	1,09,000	1,09,000	4 „	810
Kombhakonam „	34,666	...	34,666	3,088	31,578	60,000	4½ „	1,531
Kurnool „	53,741	7,000	60,741	2,345	58,396	77,920	4½ & 4 „	2,282
Madura „	1,56,513	...	1,56,513	4,999	1,51,514	1,95,500	4¼ „	6,660
Mangalore „	10,000	8,000	18,000	2,000	16,000	18,000	4 „	446
Mayavaram „	2,575	...	2,575	325	2,250	8,500	4¼ „	110
Negapatam „	5,000	35,000	40,000	412	39,588	40,000	4 „	205
Ootacamund „	1,85,693	...	1,85,693	16,953	1,68,740	2,26,400	4½ & 4 „	7,981
Tanjore „	1,32,650	...	1,32,650	6,317	1,26,333	1,90,000	4½ „	5,638
Tellicherry „	7,000	...	7,000	603	6,397	7,000	4 „	280
Trichinopoly „	1,82,780	...	1,82,780	8,148	1,74,632	2,31,500	4¼ & 4 „	7,545
Tuticorin „	54,075	...	54,075	2,066	52,009	57,500	4 „	2,165
Vaniyambadi „	11,918	...	11,918	1,125	10,793	13,000	4 „	478
Vellore „	8,000	...	8,000	4,000	4,000	20,000	4 „	293
Vizagapatam „	2,27,483	...	2,27,483	29,808	1,97,675	2,53,500	4¼ & 4 „	8,901
TOTAL	14,75,811	3,24,880	18,00,691	1,01,534	16,99,157			62,916
BOMBAY.								
Ahmedabad Municipality	2,19,807	...	2,19,807	6,846	2,12,961	4,50,000	4½ per cent.	14,209
Ahmednagar „	1,44,831	...	1,44,831	...	1,44,831	1,44,831	4½ & 4 „	...
Alibag „	7,461	...	7,461	947	6,514	10,000	4 „	286
Bandra „	79,378	...	79,378	1,624	77,754	90,000	4½ & 4 „	3,355
Belgaum „	7,876	...	7,876	1,549	6,327	20,277	4 „	329
Bhingar „	3,500	1,800	5,300	...	5,300	5,300	4 „	...
Bulsár „	12,982	...	12,982	1,170	11,812	35,000	4 „	506
Dakor „	2,281	...	2,281	2,281	...	8,000	4 „	71

Dharwar	„	29,876	...	29,876	...	29,876	40,000	4 „	...
Dhulia	„	2,02,849	...	2,02,849	35,463	1,67,386	2,50,000	4½ „	8,377
Godhra	„	3,793	...	3,793	3,798	...	10,000	5 „	102
Hubli	„	2,07,043	...	2,07,043	20,648	1,86,395	2,42,000	4½ „	9,066
Igatpuri	„	3,566	...	3,566	376	3,190	3,566	4 „	64
Ilkal	„	1,439	...	1,439	525	914	3,500	4 „	57
Karad	„	9,241	...	9,241	...	9,241	11,000	4 „	...
Lonavla	„	...	5,000	5,000	...	5,000	5,000	4 „	...
Malegaon	„	4,911	...	4,911	926	3,985	10,000	4 „	196
Mhasvad	„	787	...	787	129	658	1,500	4½ „	34
Nasik	„	29,393	...	29,393	3,396	25,997	50,000	4 „	1,176
Panvel	„	55,838	...	55,838	2,896	52,942	73,000	4½ & 4 „	2,420
Poona	„	2,84,649	...	2,84,649	17,497	2,67,152	2,94,661	4 „	8,262
Ranebennur	„	248	...	248	248	...	2,000	4 „	10
Ratnagiri	„	1,691	...	1,691	1,691	...	3,000	4 „	64
Roha Ashtami	„	1,105	...	1,105	521	584	2,500	4½ „	41
Satara	„	51,381	...	51,381	3,241	48,140	55,000	4 „	2,219
Sholapur	„	45,000	...	45,000	...	45,000	45,000	4 „	1,361
Sinnar	„	3,261	...	3,261	954	2,307	6,500	4 „	130
Sirur	„	3,267	...	3,267	3,267	...	5,000	4 „	135
Thana	„	3,801	...	3,801	1,094	2,707	10,000	4 „	139
Uran	„	7,353	...	7,353	986	6,367	8,000	4 „	...
Vita	„	112	...	112	112	...	1,000	4 „	4
Wai	„	2,963	...	2,963	466	2,497	2,963	4 „	48
TOTAL		14,31,683	6,800	14,38,483	1,12,646	13,25,837			52,661
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	R	1,99,22,642	13,58,794	2,12,81,436	8,63,659	2,04,17,777			7,79,935
LOANS TO PORT FUNDS.									
BURMA.									
Bassein Port Fund		11,000	...	11,000	1,039	9,961	12,000	4 per cent.	440
BENGAL.									
Chittagong Port Fund		24,597	...	24,597	1,429	23,168	33,000	4½ per cent.	1,091
BOMBAY.									
Karachi Port Trust		16,08,150	...	16,08,150	66,485	15,41,665	22,61,500	4½ per cent.	71,627
TOTAL LOANS TO PORT FUNDS	R	16,43,747	...	16,43,747	68,953	15,74,794			73,158

(a) Differs from last year's closing balance by 1 for corrections since made.

93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest received and credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	₹	₹	₹	₹	₹	₹		₹
CENTRAL PROVINCES.								
Kamptee Cantonment Fund	15,559	...	15,559	5,100	10,459	26,000	4 per cent.	741
BURMA.								
Taung Gyi Improvement Fund	22,529	...	22,529	1,232	21,297	27,000	4 per cent.	901
BENGAL.								
Balasore District Board	5,892	...	5,892	5,892	...	17,000	4 per cent.	177
Chittagong „	3,309	...	3,309	3,309	...	30,000	4½ „	75
Darbhanga „	120,610	...	1,20,610	30,368	90,242	3,30,000	4½ „	2,329
Darjeeling Road Committee	87,674	...	87,674	3,842	83,832	1,00,000	4 „	3,469
Dinajpur District Board	90,721	25,000	1,15,721	14,541	1,01,180	2,25,000	4½ & 4 „	4,082
Deogur Lodging House Fund	4,000	...	4,000	134	3,866	4,000	4 „	159
Monghyr District Board	50,000	...	50,000	3,364	46,636	1,00,000	4½ „	2,381
Mozufferpore „	56,164	...	56,164	3,621	52,543	80,000	4½ „	2,487
Nadia „	4,742	...	4,742	2,318	2,424	20,000	4½ „	188
Rungpur	73,758	...	73,758	2,558	71,200	75,000	4 „	2,925
TOTAL	4,96,870	25,000	5,21,870	69,947	4,51,923			18,272
PUNJAB.								
Karnal District Board	79,068	...	79,068	3,253	75,815	95,000	4 per cent.	3,163
MADRAS.								
Bellary Local Fund Board	20,000	...	20,000	10,000	10,000	50,000	4 per cent.	800
BOMBAY.								
Dharwar District Local Board	1,40,873	...	1,40,873	3,475	1,37,398	1,60,000	4½ per cent.	6,298
Satara „	32,687	...	32,687	2,603	30,084	34,546	4 „	1,307
TOTAL	1,73,560	...	1,73,560	6,078	1,67,482			7,605
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES ₹	8,07,586	25,000	8,32,586	95,610	7,36,976			31,482

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.

BENGAL.								
Bagnia Encumbered Estate	...	8,000	8,000	...	8,000	8,000	4 per cent.	...
Barabhum Encumbered Estate	534	...	534	534	...	2,672	5 „	20
Nayagarh State	33	...	33	33	...	40,000	6 „	...
Patkum Encumbered Estate	1,250	...	1,250	1,250	...	6,250	5 „	47
Prince Jehan Kadir Mirza	42,003	...	42,003	3,178	38,825	80,000	4½ „	1,622
TOTAL	43,820	8,000	51,820	4,995	46,825			1,689
UNITED PROVINCES OF AGRA AND OUDH.								
Sardhana Estate (Meerut)	8,75,943	30,577	9,06,520	2,15,273	6,91,247	10,00,000	6, 5, 4, 3, 2, & 1 per cent. and *Nil.*	20,305
PUNJAB.								
Nawab of Lohárú	42,627	...	42,627	2,199	40,428	50,000	4 per cent.	285
Nawab Sir Imam Bakhsh Khan	650	...	650	95	555	1,740	*Nil.*	...
Rai Hira Chand	2,811	...	2,811	2,811	...	15,000	5 per cent.	171
Raja Niamutulla Khan	10,678	...	10,678	1,527	9,151	29,000	4½ „	473
Seraj-ud-din Haidar	9,460	...	9,460	4,229	5,231	42,000	4 „	303
TOTAL	66,226	...	66,226	10,861	55,365			1,23[illegible]
MADRAS.								
Nawab of Banganapalle	44,295	12	44,307	42	44,265	56,000	4 per cent.	1,667
Carried forward	10,30,284	38,589	10,68,873	2,31,171	8,37,702			24,893

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905; and the amount of such Loans at the commencement and close of the Year—*continued.*

	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Amount of Loan Sanctioned.	Rate of interest.	Amount of Interest received and credited to Revenue.
LOANS TO LAND-HOLDERS AND OTHER NOTABILITIES—*continued.*	₹	₹	₹	₹	₹	₹		₹
Brought forward	10,30,284	38,589	10,68,873	2,31,171	8,37,702			24,893
BOMBAY.								
Administrator, Jath State	1,14,155	...	1,14,155	38,721	75,434	2,25,000	5 per cent.	5,608
Maliks of Thásra	12,696	...	12,696	7,366	5,330	30,000	5 „	506
Mir Fazul Husein Khan, Talpur	...	300	300	100	200	300		
Mir Najaf Ali Khan, son of Mir Ali Akbar Khan, Talpur	1,800	...	1,800	1,100	700	2,000	*Nil.*	*Nil.*
Mir Rustom Khan II, valad H. H. Mir Imambaksh Khan	2,700	...	2,700	1,200	1,500	2,800		
Mir Shah Mahomed Khan of Shikarpur	72	...	72	72	...	300		
TOTAL	1,31,423	300	1,31,723	48,559	83,164			6,114
TOTAL LOANS TO LAND-HOLDERS & OTHER NOTABILITIES ₹	11,61,707	38,889	12,00,596	2,79,730	9,20,866			31,007
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	6,18,765	...	6,18,765	87,356	5,31,409		5 per cent.	35,626
Embankment Advances	5,19,646	1,09,888	6,29,534	49,611	5,79,923			1,106
TOTAL	11,38,411	1,09,888	12,48,299	1,36,967	11,11,332			36,732
UNITED PROVINCES OF AGRA AND OUDH.								
Jhansi Encumbered Estates Act	376	1,960	2,336	2,204	132			53
Oudh Talukdars' Relief Act—								
Dewan Kishen Kumar	12,000	...	12,000	2,200	9,800	76,525	*Nil.*	...
Bundelkhand Encumbered Estates Act	...	2,64,896	2,64,896	1,436	2,63,460			...
TOTAL	12,376	2,66,856	2,79,232	5,840	2,73,392			53
BOMBAY.								
Kaira Thakoors	1,05,979	...	1,05,979	14,937	91,042	2,70,000	5 per cent.	261
Manager, Sind Encumbered Estates, Karachi	1,460	...	1,460	1,400	60	70,000	8 „	98
Ditto ditto ditto, Hyderabad	26,510	3,000	29,510	10,410	19,100			2,066
Talukdari Settlement Officer, Ahmedabad	1,81,563	5,067	1,86,630	6,219	1,80,411	4,70,000	5 „	12,857
Ditto ditto, Broach	5,900	...	5,900	400	5,500	6,000	5 „	111
TOTAL	3,21,412	8,067	3,29,479	33,366	2,96,113			15,393
TOTAL ADVANCES UNDER SPECIAL LAWS ₹	14,72,199	3,84,811	18,57,010	1,76,173	16,80,837			52,178

ADVANCES TO CULTIVATORS.

	Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Rate of Interest.	Amount of Interest received and credited to Revenue.
Central Provinces.	₹	₹	₹	₹	₹		₹
Advances for improvement of land	3,92,719	1,02,700	4,95,419	77,164	4,18,255	4 to 6 per cent.	12,814
Ditto for relief of Agriculturists and other purposes	9,33,014	3,87,540	13,20,554	9,63,784	3,56,770	4 to 6 per cent. and *Nil.*	21,093
Total	13,25,733	4,90,240	18,15,973	10,40,948	7,75,025		33,907
Burma.							
Advances for improvement of land	1,800	5,300	7,100	1,050	6,050	5 per cent.	183
Ditto for relief of Agriculturists and other purposes	3,55,163	5,52,267	9,07,430	4,80,843	4,26,587	*Nil.*	35,161
Loans to Co-operative Credit Societies	...	4,000	4,000	...	4,000		...
Total	3,56,963	5,61,567	9,18,530	4,81,893	4,36,637		35,344
Assam.							
Advances for relief of Agriculturists and other purposes	46,080	28,907	74,987	23,414	51,573	6½ per cent.	2,377
Loans to Co-operative Credit Societies	...	1,500	1,500	...	1,500	*Nil.*	...
Total	46,080	30,407	76,487	23,414	53,073		2,377
Bengal.							
Advances for improvement of land	3,62,355	1,18,328	4,80,683	83,212	3,97,471	6½ per cent.	17,331
Ditto for relief of Agriculturists and other purposes	2,80,185	2,08,302	4,88,487	1,72,586	3,15,901	6½ "	19,695
Loans to Co-operative Credit Societies	...	5,200	5,200	...	5,200	*Nil.*	...
Total	6,42,540	3,31,830	9,74,370	2,55,798	7,18,572		37,026
United Provinces of Agra and Oudh.							
Advances for improvement of land	(a)3,84,374	99,861	4,84,235	1,15,235	3,69,000	(b)	16,951
Ditto for relief of Agriculturists and other purposes	1,37,519	1,44,242	2,81,761	1,06,769	1,74,992	6½ per cent.	8,025
Loans to Co-operative Credit Societies	...	1,000	1,000	3	997	*Nil.*	...
Total	5,21,893	2,45,103	7,66,996	2,22,007	5,44,989		24,976
Punjab.							
Advances for improvement of land	13,28,825	1,54,261	14,83,086	1,98,503	12,84,583	6½ per cent.	58,257
Ditto for relief of Agriculturists and other purposes	8,59,860	1,66,581	10,26,441	4,28,370	5,98,071	6½ " and *Nil.*	25,001
Total	21,88,685	3,20,842	25,09,527	6,26,873	18,82,654		83,258
Carried forward	50,81,894	19,79,989	70,61,883	26,50,933	44,10,950		2,16,888

(a) Differs from last year's closing balance by 1 for corrections since made.

(b) No interest is charged on advances to tenants on the Government Estates of Terai and Bhabar.

No. 93A.—Account of Provincial Advances and Loans, showing the amounts Advanced and Repaid during the Year ended 31st March 1905, and the amount of such Loans at the commencement and close of the Year—*continued*.

		Amount, 1st April 1904.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1905.	Rate of Interest.	Amount of Interest received and credited to Revenue.
ADVANCES TO CULTIVATORS—*continued*.								
Brought forward		₹ 50,81,894	₹ 19,79,989	₹ 70,61,883	₹ 26,50,933	₹ 44,10,950		₹ 2,16,888
MADRAS.								
Advances for improvement of land		31,42,252	1,52,142	32,94,394	2,91,842	30,02,552	6¼, 5, 4½, 4 & 3 per cent.	1,32,166
Ditto for relief of Agriculturists and other purposes		4,69,638	1,82,955	6,52,593	1,28,179	5,24,414	6¼, 5, 4½ & 3 per cent.	24,146
Ditto ditto ditto		2,518	...	2,518	996	1,522	*Nil.*	...
Loans to Co-operative Credit Societies		...	2,000	2,000	...	2,000		...
	TOTAL	36,14,408	3,37,097	39,51,505	4,21,017	35,30,488		1,56,312
BOMBAY.								
Advances for improvement of land		(*a*) 88,58,921	9,64,544	98,23,465	12,28,417	85,95,048	6¼, 6, 5, 4½ & 3⅜ per cent.	2,44,786
Ditto for relief of Agriculturists and other purposes		(*b*) 73,42,626	10,80,432	84,23,058	20,15,817	64,07,241		90,451
	TOTAL	1,62,01,547	20,44,976	1,82,46,523	32,44,234	1,50,02,289		3,35,237
TOTAL ADVANCES TO CULTIVATORS	₹	2,48,97,849	43,62,062	2,92,59,911	63,.6,184	2,29,43,727		7,08,437
GRAND TOTAL	₹	4,99,05,730	61,69,556	5,60 75,286	78,00,309	4,82,74,977		16,76,197
Grand Total converted into £ at ₹15=£1	£	3,327,048	411,304	3,738,352	520,020	3,218,332		111,746
Distribution of the Grand Total—		₹	₹	₹	₹	₹		₹
Central Provinces		23,18,063	6,02,240	29,20,303	11,90,175	17,30,128		76,735
Burma		6,81,359	5,80,567	12,61,926	5,10,726	7,51,200		48,677
Assam		66,764	30,407	97,171	26,085	71,086		3,172
Bengal		55,57,310	7,11,953	62,69,263	5,93,605	56,75,658		2,25,671
United Provinces of Agra and Oudh		94,61,573	9,09,536	1,03,71,109	6,47,201	97,23,908		3,43,818
Punjab		67,98,372	6,12,721	74,11,093	7,88,556	66,22,537		2,67,792
Madras		51,54,514	6,61,989	58,16,503	5,32,593	52,83,910		2,21,695
Bombay		1,98,67,775	20,60,143	2,19,27,918	35,11,368	1,84,16,550		4,88,537

(*a*) Differs from last year's closing balance by 1 for corrections since made.
(*b*) " " " by 2 " "

No. 94.—STATEMENT showing, with regard to LOCAL BOARDS, the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the YEAR 1904-1905; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1905; and the BALANCE at that date.

Transactions.	TANJORE DISTRICT BOARD. Mayavaram-Mutupet Railway.	
	₹	£
DURING THE YEAR 1904-1905.		
On account of Share and other Capital—		
Debentures:		
India	...	...
Board's Capital:		
India	22,015	1,468
Advance made by the Government of India	..	...
	22,015	1,468
On account of Capital Expenditure—		
Payments:		
India	...	...
TO 31ST MARCH 1905.		
On account of Share and other Capital—		
Debentures:		
India	5,86,291	39,086
Board's Capital:		
India	22,015	1,468
Advance made by the Government of India	12,12,705	80,847
	18,21,011	121,401
On account of Capital Expenditure—		
Payments:		
India	18,21,011	121,401
Balance of Account with District Board	...	...

No. 95.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	Unadjusted 1st April	
	Debits.	No. of Items.
His Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to His Majesty's Ships on the East India Station	7,460	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	6,538	2
Enlistment of Natives of India for service in the Colonies	899	3
Remittances to India from Asiatic Artillery at Hong-Kong and Singapore	3,298	4
Postal and Money Order Transactions	50,190	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Indian Native Troops sent to Mauritius and Singapore	19,038	8
Expenses in India in connection with the war in South Africa	...	9
Ditto ditto with the China Expeditionary Force	23,603	10
Ditto ditto Somaliland Expedition	397,754	11
New Native Regiments raised to replace those employed at Colonial Garrisons	...	12
Expenses in connection with the visit, on the occasion of His Majesty's Coronation, of Indian Native Troops	235	13
Miscellaneous	64,537	14
	573,552	15
His Majesty's Indian Government in London.		
Family and Miscellaneous Remittances made by means of Rolls, etc.	...	16
Remittances by Administrators General	...	17
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	18
Rajputana-Malwa Railway ditto ditto	...	19
South Indian Railway Company ditto ditto	...	20
Bengal and North-Western Railway Company ditto ditto	...	21
Great Indian Peninsula Railway Company ditto ditto	...	22
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	23
Bills drawn by the Mission to the Court of Persia	...	24
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	...	25
Purchase of Silver	11,961	26
Gold remitted from India	...	27
Miscellaneous	16,477	28
	28,438	29
TOTAL £	601,990	30

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1905, and mencement and close of that Year.

BALANCES, 1904.		1904-1905.				UNADJUSTED BALANCES, 31ST MARCH 1905.	
		INDIA.		ENGLAND.			
No. of Items.	Credits.	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£	£
1	...	107,633	...	...	106,070	9,023	...
2	...	26,307	20	...	26,031	6,794	...
3	...	2,633	40	...	2,916	576	...
4	...	9,785	357	...	9,764	2,962	...
5	...	120,309	120,705	...	6,863	42,931	...
6	1,736	56	3,659	2,697	...	...	2,642
7	709	96	1,514	984	...	...	1,143
8	...	58,094	26,868	...	15,627	34,637	...
9	3,769	8,123	44,103	...	...	...	39,749
10	...	255,084	182,145	...	...	96,542	...
11	...	528,807	313,623	1,462	652,680	...	38,280
12	92,412	92,662	....	...	...	250	...
13	...	...	...	...	235	...	...
14	...	146,626	9,551	715	116,794	85,533	...
15	98,626	1,356,215	702,585	5,858	936,980	279,248	81,814
16	6,308	120	46,024	44,016	...	...	8,196
17	4,051	46	...	42,429	40,414	...	1,990
18	...	1,363,637	1,427,070	(a) 1,432,344	(b) 1,368,911	...	...
19	...	...	75,904	75,904	...	...	...
20	...	400,000	124,636	129,174	(c) 404,538	...	...
21	...	...	116,355	120,887	4,532	...	...
22	...	...	880,292	883,367	3,075	...	...
23	16	...	224,075	224,091	...	...	...
24	10,000	...	52,000	54,000	...	...	8,000
25	...	...	6,295	6,295	...	...	...
26	...	...	4,141,068	4,540,378	...	411,271	...
27	...	4,500,001	9,738	...	4,090,388	399,875	...
28	...	322,557	335,792	34,822	39,091	...	1,027
29	20,375	6,586,361	7,439,249	7,587,707	5,950,949	811,146	19,213
30	119,001	7,942,576	8,141,834	7,593,565	6,887,929	1,090,394	101,027

(a) Includes a sum of £ 800,000 for Discharge of Debentures.
(b) Ditto £ 1,363,636 for Debenture Stock Issued.
(c) Ditto £ 400,000 for Debentures issued.

No. 96.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, and AMOUNT of BILLS Discharged in INDIA, during the Year ended 31st March 1905, and AMOUNT of BILLS Outstanding at the close of the Year, and the SUMS in STERLING received in ENGLAND on account of those amounts, respectively.

	Bills Outstanding on 1st April 1904.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1905.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	₹	£	₹	£	₹	£	₹	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	61,80,000	412,725	18,69,78,558	12,495,784	18,38,36,958	12,286,287	93,21,600	622,222
In Madras	23,01,000	153,741	3,67,10,107	2,452,787	3,56,82,165	2,384,194	33,28,942	222,334
In Bombay	52,18,000	348,573	14,16,68,699	9,476,987	14,17,02,699	9,479,548	51,84,000	346,012
TOTAL	1,36,99,000	915,039	36,53,57,364	24,425,558	36,12,21,822	24,150,029	1,78,34,542	1,190,568
Deduct—Amount remitted from Calcutta on account of the Gold Reserve Fund			*1,05,05,940*	*700,396*	*1,05,05,940*	*700,396*		
NET TOTAL			35,48,51,424	23,725,162	35,07,15,882	23,449,633		

	₹
Amount of Bills drawn	36,53,57,364
Sterling (£24,425,558) received in respect of above converted at 1s. 4d. the rupee	36,63,83,370
Difference on account of Exchange	10,26,006

	₹	s.	d.
The average rate of Exchange on Bills drawn ₹36,53,57,364 = £24,425,558 during the year was	1	4·0449316	

No. 97.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year ended 31st March 1905.

DISTRIBUTION OF OPENING BALANCE.								Number of Treasuries.	Opening Balance, 1st April 1904.	PROVINCES.	Number of Treasuries.	Closing Balance, 31st March 1905.	DISTRIBUTION OF CLOSING BALANCE.							
RESERVE TREASURIES.		PRESIDENCY BANKS.		BRANCHES OF PRESIDENCY BANKS.		DISTRICT TREASURIES.							DISTRICT TREASURIES.		BRANCHES OF PRESIDENCY BANKS.		PRESIDENCY BANKS.		RESERVE TREASURIES.	
Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.						Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
	₹		₹		₹		₹		₹	India.		₹		₹		₹		₹		₹
1	3,19,70,493	1	62,43,808	1	5,42,695	13	47,20,322	16	4,44,77,318	India, General	16	2,97,63,084	13	55,69,567	1	12,52,542	1	45,61,570	1	1,83,79,405
...	...	...	...	1	15,51,771	24	1,40,16,667	25	1,55,68,438	Central Provinces . .	25	1,45,67,280	24	1,37,07,004	1	8,60,276	...	...	...	...
										Berar										
...	...	...	...	3	31,54,237	34	89,00,492	37	1,20,54,729	Burma	39	1,13,59,669	36	94,41,201	3	19,18,468	...	...	...	...
...	...	...	...	...	...	13	49,96,145	13	49,96,145	Assam	13	53,21,759	13	53,21,759	...	...	...	...	...	...
...	...	1	3,35,777	2	8,52,790	46	1,57,99,529	49	1,69,88,096	Bengal	49	1,65,94,271	46	1,39,15,628	2	7,84,252	1	18,94,391	...	...
...	...	...	...	5	24,99,492	49	1,52,53,772	54	1,77,53,264	United Provinces of Agrá and Oudh.	54	1,92,69,802	49	1,60,51,169	5	32,18,633	...	...	...	...
...	...	...	...	2	5,86,212	28	57,98,017	30	63,84,229	Punjab	32	94,84,922	30	84,83,493	2	10,01,429	...	...	...	...
...	...	...	...	...	...	6	13,00,348	6	13,00,348	N.-W. Frontier Province .	6	13,34,187	6	13,34,187	...	...	...	...	...	...
1	59,39,208	1	27,68,080	7	31,37,877	24	1,61,21,921	33	2,79,67,086	Madras	34	2,53,35,032	25	1,46,78,616	7	33,35,684	1	29,85,434	1	43,35,298
1	64,48,886	1	57,86,549	5	31,58,214	25	1,51,59,972	32	3,05,53,621	Bombay	32	2,82,16,544	25	1,36,72,206	5	27,45,696	1	57,72,233	1	60,26,409
3	4,53,58,587	4	1,51,34,214	26	1,54,83,288	262	10,20,67,185	295	17,80,43,274	₹ . Total India . ₹	300	16,12,46,550	267	10,21,74,830	26	1,51,16,980	4	1,52,13,628	3	2,87,41,112
									£			£								
									11,869,552	TOTAL INDIA CONVERTED INTO £ AT ₹15=£1 .		10,749,770								
										England.										
								1	7,294,782	Home Treasury of the Government of India . . .	1	10,262,581								
								296	19,164,334	£ . GRAND TOTAL . £	301	21,012,351								

CALCUTTA ;
The 17th January 1906.

Comptroller and Auditor General.

Government of India Central Printing Office.—No. 4062 C. G.—10-2-1906.—340.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1904-1905.

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No. 98.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREASURIES the Year 1904-1905, including the amount of ADVANCES and REPAYMENTS on VARIOUS PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st March 1905.

	No. of Account.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	No. of Item.
		₹	₹	₹	₹	₹	
Revenue	2	44,10,53,857	3,21,65,590	8,14,13,5 8	1,36,02,542	23,03,04,433	1
Railway and Irrigation Capital not charged to Rev nue—							
Capital raised through Companies towards Outlay on State Railways	75A	1,44,54,549	...	...	...	...	2
Outlay of Railway Companies—Repayments	81	1,41,04,451	...	...	...	...	3
Raised and deposited by Railway Companies- On account of Subscribed Capital	81	1,29,734	...	...	...	...	4
Permanent Debt incurred	83	3,00,00,000		...	...	...	5
Temporary Debt incurred	83A	...	...	...	...	...	6
Unfunded Debt—							
Deposits of Service Funds	86	12,43,821	...	...	...	...	7
Savings Bank Deposits	87	6,00,35,949	17,530	22,631	2,671	74,571	8
TOTAL		6,12,79,770	17,530	22,631	2,671	74,571	9
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	...	91,704	...	...	...	10
Appropriation for Reduction or Avoidance of Debt	99	1,00,06,451	...	...	...	...	11
Excluded Local Funds	88	17,89,792	6,14,882	11,32,558	24,501	8,83,409	12
Railway Funds	89	10,04,716	...	...	...	...	13
Deposits of Sinking Funds	90	...	...	...	...	...	14
Gold Reserve Fund	...	73,09,893	...	...	...	...	15
Departmental and Judicial Deposits	92	10,19,73,812	1,16,07,751	1,15,49,108	21,17,796	3,73,28,209	16
Advances	100	5,46,70,590	15,20,817	27,41,214	8,91,749	19,25,113	17
Suspense Accounts	101	11,14,794	7,440	74,089	1,165	1,47,200	18
Exchange on Remittance Account	102	1,54,411	...	...	...	...	19
Miscellaneous	103	2,18,400	...	...	...	...	20
TOTAL		17,82,42,859	1,38,42,594	1,54,96,969	30,35,211	4,02,83,931	21
Loans and Advances by Imperial Government	93	25,32,556	2,27,132	...	...	7,30,994	22
Loans and Advances by Provincial Governments	93A	...	11,90,175	5,10,726	26,085	5,93,605	23
Capital Account of Local Boards	94	...	...	..	...	...	24
Remittances—							
Inland Money Orders	104	33,92,37,685	...	...	...	...	25
Other Departmental Accounts	,,	91,09,817	28,73,997	15,54,877	4,47,448	2,16,93,314	26
Net Receipts by Civil Treasuries from—							
Post Office	,,	89,59,673	92,54,038	2,36,63,442	50,24,796	33,17,730	27
Public Works	,,	4,34,85,576	*—82,49,055*	*—86,21,503*	*—32,66,078*	*—1,84,54,043*	28
Guaranteed Railways	,,	*—4,25,297*	...	...	...	...	29
Net Receipts from Civil Treasuries by—							
Telegraph	,,	11,54,691	...	...	...	...	30
Marine	,,	40,85,614	...	...	...	...	31
Military	,,	11,69,82,054	...	...	...	...	32
Remittance Account between England and India	107	5,82,78,970	14,756	5,03,202	49,852	11,21,945	33
TOTAL		58,08,68,783	38,93,736	1,71,00,018	22,56,018	76,78,946	34
Secretary of State's Bills drawn	96	...	...	...	...	...	35
Total Receipts		1,32,26,66,559	5,13,36,757	11,45,43,932	1,89,22,527	27,97,56,480	36
Opening Balance	97	4,44,77,318	1,55,68,438	1,20,54,729	49,96,145	1,69,88,096	37
GRAND TOTAL		1,36,71,43,877	6,69,05,195	12,65,98,661	2,39,18,672	29,67,44,576	38

of INDIA on the 31st March 1905; the amount of DEBT INCURRED and DISCHARGED during ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESIDENCIES and

No. of Item.	United Provinces of Agra and Oudh	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL INDIA.	TOTAL INDIA CONVERTED INTO £ AT R15=£1	ENGLAND.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	11,27,16,019	6,82,74,967	13,98,55,226	14,31,76,802	1,26,26,53,024	84,176,868	636,103	84,812,971
2	...	...	...	...	1,44,54,549	963,636	...	963,636
3	...	...	...	...	1,41,04,451	940,297	13,218	953,515
4	...	...	...	...	1,29,734	8,649	1,501,250	1,509,899
5	...	...	...	...	3,00,00,000	2,000,000	2,500,000	4,500,000
6	...	...	...	...	...	...	500,000	500,000
7	...	...	29,923	2,14,577	14,88,321	99,221	...	99,221
8	41,446	32,102	39,997	1,19,731	6,03,86,628	4,025,775	...	4,025,775
9	41,446	32,102	69,920	3,34,308	6,18,74,949	4,124,996	...	4,124,996
10	...	50,54,891	...	39,84,271	91,30,866	608,724	...	608,724
11	...	...	...	...	1,00,06,451	667,097	...	667,097
12	13,72,768	12,29,484	21,81,437	29,68,581	1,21,97,412	813,161	...	813,161
13	...	...	...	...	10,04,716	66,981	...	66,981
14	...	...	...	1,54,201	1,54,201	10,280	...	10,280
15	...	...	...	1,95,45,800	2,68,55,693	1,790,380	2,000,112	3,790,492
16	4,24,44,897	2,34,94,109	2,86,78,221	2,34,96,300	28,26,90,203	18,846,014	...	18,846,014
17	16,46,964	55,80,484	45,51,131	5,87,07,070	13,22,35,132	8,815,675	15,954	8,831,629
18	16,962	82,842	3,35,602	2,78,777	20,58,871	137,258	...	137,258
19	...	...	...	...	1,54,411	10,294	...	10,294
20	...	...	...	4,422	2,22,822	14,855	...	14,855
21	4,54,81,591	3,54,41,810	3,57,46,391	10,91,39,422	47,67,10,778	31,780,719	2,016,066	33,796,785
22	...	1,68,274	99,563	10,93,693	48,52,212	323,481	...	323,481
23	6,47,201	7,88,556	5,32,593	35,11,368	78,00,309	520,020	...	520,020
24	...	...	22,015	...	22,015	1,468	...	1,468
25	...	...	...	...	33,92,37,685	22,615,846	...	22,615 846
26	—1,81,99,156	42,16,160	13,61,742	—1,54,35,475	76,22,724	508,182	...	508,182
27	—1,32,40,715	—80,89,055	—80,18,757	—70,65,139	1,38,06,013	920,401	...	920,401
28	14,61,054	1,39,59,162	—83,97,880	4,28,87,922	5,48,05,155	3,653,677	...	3,653,677
29	...	...	86,80,757	1,29,56,042	2,12,11,502	1,414,100	...	1,414,100
30	...	...	...	...	11,54,691	76,980	...	76,980
31	...	...	...	...	40,85,614	272,374	...	272,374
32	...	...	3,70,62,858	4,54,84,564	19,95,29,476	13,301,965	...	13,301,965
33	1,63,799	3,26,660	13,28,940	6,03,39,389	12,21,27,513	8,141,834	6,887,929	15,029,763
34	—2,98,15,018	1,04,12,927	3,20,17,660	13,91,67,303	76,35,80,373	50,905,359	6,887,929	57,793,288
35	...	...	...	...	...	...	23,725,162	23,725,162
36	12,90,71,239	11,51,18,636	20,83,43,368	39,64,22,896	2,63,61,82,394	175,745,493	37,779,728	213,525,221
37	1,77,53,264	76,84,577	2,79,67,086	3,05,53,621	17,80,43,274	11,869,552	7,294,782	19,164,334
38	14,68,24,503	12,28,03,213	23,63,10,454	42,69,76,517	2,81,42,25,668	187,615,045	45,074,510	232,689,555

No. 98.—ACCOUNT of the Aggregate of Balances of Public Money in the Treasuries of India 1904-1905, including the amount of Advances and Repayments on various Accounts, the the Total Balance in the Indian Treasuries

	No. of Account.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	No. of item.
		₹	₹	₹	₹	₹	
Expenditure	3	42,89,45,423	2,32,72,333	4,70,51,212	97,72,239	10,01,05,899	1
Add—Provincial Surpluses transferred to Deposits	3	...	91,704	...	...	...	2
Deduct—Provincial Deficits charged against Deposits	3	*14,981*	*7,02,146*	*15,70,179*	*1,46,185*	*11,92,604*	3
TOTAL		42,89,30,442	2,26,61,891	4,54,81,033	96,26,054	9,89,13,295	4
Railway and Irrigation Capital not charged to Revenue—							
Outlay on Irrigation Works	75	...		11,47,787	...	*—1,419*	5
Outlay on State Railways	"	6,60,28,941	...	...	...	...	6
Outlay of Railway Companies—Payments for Capital Outlay	81	1,83,20,408	...	...	...	...	7
Raised and deposited by Railway Companies—Payments for discharge of Debentures	81	...	...	...	...	...	8
TOTAL		8,43,49,349	...	11,47,787	...	*—1,419*	9
Permanent Debt discharged—							
Sterling Debt—							
G. I. P. Railway Debentures	83	...	...	...	...	...	10
India 5 p. c. Stock	"	...	...	...	...	...	11
Rupee Debt—							
4½ p. c.	"	500	...	...	...	...	12
4 p. c.	"	12,49,100	...	...	...	...	13
3½ p. c.	"	15,200	...	...	...	...	14
TOTAL		12,64,800	...	...	...	...	15
Temporary Debt discharged	83A	50,00,000	...	...	...	...	16
Unfunded Debt—							
Special Loans	84	...	...	...	...	...	17
Deposits of Service Funds	86	10,75,480	...	...	...	...	18
Savings Bank Deposits	87	4,73,09,256	1,762	300	390	11,143	19
TOTAL		4,83,84,736	1,762	300	390	11,143	20
Deposits and Advances not bearing Interest—							
Balances of Provincial Allotments	74	14,981	7,02,146	15,70,179	1,46,185	11,92,604	21
Excluded Local Funds	88	16,51,019	5,88,162	11,15,550	26,782	8,32,021	22
Railway Funds	89	9,16,019	...	...	...	...	23
Gold Reserve Fund	...	2,69,99,694	...	...	...	...	24
Departmental and Judicial Deposits	92	10,08,22,104	1,13,41,915	1,13,51,242	19,29,816	3,59,20,743	25
Advances	100	5,24,15,922	13,85,724	29,28,998	9,53,253	15,59,693	26
Suspense Accounts	101	5,24,680	16,656	17,690	2,673	45,076	27
Miscellaneous	103	2,24,441	...	...	...	...	28
TOTAL		18,35,68,860	1,40,34,603	1,69,83,659	30,58,709	3,95,50,137	29
Loans and Advances by Imperial Government	93	19,46,109	41,223	....	...	....	30
Loans and Advances by Provincial Governments	93A	...	6,02,240	5,80,567	30,407	7,11,953	31
Remittances—							
Inland Money Orders	104	33,88,86,687	...	...	...	...	32
Other Local Remittances	"	*—16,80,54,893*	1,69,00,525	5,54,53,575	73,92,614	14,50,54,007	33
Other Departmental Accounts	"	70,30,283	...	...	...	...	34
Net Payments into Civil Treasuries by—							
Post Office	"	1,38,04,762	...	...	...	...	35
Public Works	"	11,78,03,304	*—59,75,114*	*—1,26,05,264*	*—28,06,725*	*—1,03,81,191*	36
Guaranteed Railways	"	2,12,11,502	...	...	...	...	37
Net Issues from Civil Treasuries to—							
Telegraph	"	15,56,481	1,28,300	58,315	2,15,544	*—19,48,822*	38
Marine	"	*—57,535*	*—233*	*—50,081*	*—23,534*	6,37,343	39
Military	"	3,82,67,175	39,41,724	81,54,244	11,03,454	75,87,843	40
Remittance Account between England and India	107	3,97,00,359	994	34 857	...	16,016	41
TOTAL		41,01,48,125	1,49,96,196	5,10,45,646	58,81,353	14,09,65,196	42
Secretary of State's Bills paid	96	17,37,88,372	...	...	...	...	43
Total Disbursements		1,33,73,80,793	5,23,37,915	11,52 38,992	1,85,96,913	28,01,50,305	44
Closing Balance	97	2,97,63,084	1,45,67,280	1,13,59,669	53,21,759	1,65,94,271	45
GRAND TOTAL		1,36,71,43,877	6,69,05,195	12,65,98,661	2,39,18,672	29,67,44,576	46

on the 31st March 1905; the amount of Debt incurred and discharged during the Year Supplies to and from London, and between the several Presidencies and Provinces, and on the 31st March 1905—*continued.*

No. of Item.	United Provinces of Agra and Oudh.	Punjab and N. W. Frontier Province.	Madras.	Bombay.	Total India.	Total India converted into £ at ₹15 = £1.	England.	GRAND TOTAL.
	₹	₹	₹	₹	₹	£	£	£
1	5,74,76,328	4,53,23,150	10,12,38,688	11,27,69,953	92,59,55,225	61,730,348	19,463,757	81,194,105
2	...	50,54,891	...	39,84,271	91,30,866	608,724	...	608,724
3	*7,92,486*	*5,919*	*22,64,363*	...	*66,88,863*	*445,924*	...	*445,924*
4	5,66,83,842	5,03,72,122	9,89,74,325	11,67,54,224	92,83,97,228	61,893,148	19,463,757	81,356,905
5	10,95,016	17,90,475	9,80,438	2,96,402	53,08,699	353,913	7,259	361,172
6	...	...	...	...	6,60,28,941	4,401,930	1,495,093	5,897,023
7	...	...	...	...	1,83,20,408	1,221,361	1,069,845	2,291,206
8	...	...	...	...	...	...	61,215	61,215
9	10,95,016	17,90,475	9,80,438	2,96,402	8,96,58,048	5,977,204	2,633,412	8,610,616
10	...	...	...	...	...	...	1,002,100	1,002,100
11	...	...	...	...	...	...	100	100
12	...	...	...	....	500	33	...	33
13	...	...	...	...	12,49,100	83,274	...	83,274
14	...	...	...	...	15,200	1,013	...	1,013
15	...	...	...	...	12,64,800	84,320	1,002,200	1,086,520
16	...	..	...	...	50,00,000	333,333	2,000,000	2,333,333
17	10,083	...	...	...	10,083	672	...	672
18	...	...	25,460	1,27,850	12,28,790	81,920	...	81,920
19	2,410	17,251	24,001	75,387	4,74,41,900	3,162,793	...	3,162,793
20	12,493	17,251	49,461	2,03,237	4,86,80,773	3,245,385	...	3,245,385
21	7,92,486	5,919	22,64,363	...	66,88,863	445,924	...	445,924
22	13,46,281	12,35,685	22,79,757	29,17,423	1,19,92,680	799,512	...	799,512
23	...	...	...	...	9,16,019	61,068	...	61,068
24	...	...	...	83,381	2,70,83,075	1,805,538	2,000,112	3,805,650
25	4,17,30,587	2,30,27,801	2,93,12,564	2,33,09,306	27,87,46,078	18,583,072	...	18,583,072
26	17,45,078	55,95,625	48,27,845	6,07,12,473	13,21,24,611	8,808,307	118,775	8,927,082
27	21,736	7,396	10,350	4,24,834	10,71,091	71,406	...	71,406
28	...	...	955	...	2,25,396	15,027	108	15,135
29	4,56,36,168	2,98,72,426	3,86,95,834	8,74,47,417	45,88,47,813	30,589,854	2,118,995	32,708,849
30	..	85,505	9,80,176	1,09,644	31,62,657	210,844	...	210,844
31	9,09,536	6,12,721	6,61 989	20,60,143	61,69,556	411,304	...	411,304
32	...	...	...	...	33,88,86,687	22,592,446	...	22,592,446
33	*—58,72,109*	*—2,24,87,528*	2,54,59,106	*—5,28,96,142*	9,49,155	63,277	...	63,277
34	...	...	7,06,934	*—60,220*	76,76,997	511,800	...	511,800
35	...	...	...	...	1,38,04,762	920,317	...	920,317
36	*—76,59,242*	*—12,55,813*	*—1,14,48,419*	*—1,20,06,833*	5,36,64,703	3,577,647	...	3,577,647
37	...	...	...	...	2,12,11,502	1,414,100	...	1,414,100
38	4,85,706	3,89,301	1,10,147	1,17,154	11,12,126	74,142	...	74,142
39	*—356*	...	70,587	35,03,510	40,79,701	271,980	...	271,980
40	3,62,63,647	5,25,87,594	1,82,41,944	3,33,81,851	19,95,29,476	13,301,965	...	13,301,965
41	...	50	17,29,996	7,76,56,364	11,91,38,636	7,942,576	7,593,565	15,536,141
42	2,32,17,646	2,92,33,604	3,48,70,295	4,96,95,684	76 00,53,745	50,670,250	7,593,565	58,263,815
43	...	...	3,57,62,904	14,21,93,222	35,17,44,498	23,449,633	...	23,449,633
44	12,75,54,701	11,19,84,104	21,09,75,422	39,87,59 973	2,65,29,79,118	176,865,275	34,811,929	211,677,204
45	1,92,69,802	1,08,19,109	2,53,35,032	2,82,16,544	16,12,46,550	10,749,770	10,262,581	21,012,351
46	14,68,24,503	12,28,03,213	23,63,10,454	42,69,76,517	2,81,42,25,668	187,615,045	45,074,510	232,689,555

No. 99.—ACCOUNT of APPROPRIATION for REDUCTION or AVOIDANCE of DEBT, for the Year ended 31st March 1905.

	India, General.	Converted into £ at R15=£1
	R	£
Appropriation for Reduction or Avoidance of Debt	1,00,06,451	667,097

No. 100.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
ADVANCES—											
Civil Advances	2,59,88,959	3,08,804	7,69,176	93,304	2,92,541	10,49,434	4,24,164	1,06,463	5,56,635	13,08,973	3,08,98,453
Advances for Rest Camps	...	4,737	...	...	...	7,652	4,594	2,903	7,387	...	27,273
Special Advances	26,27,774	...	...	...	9,03,170	360	33,752	4,770	35,054	...	36,04,880
Forest Advances	1,40,576	11,40,406	19,65,609	3,45,127	4,23,848	5,78,400	5,43,932	44,526	14,92,835	11,20,327	77,95,586
Revenue Advances—											
Advances for Survey Operations	10	...	...	40,167	...	2,083	...	...	4,49,423	17,066	5,08,749
Salt and Excise Advances	...	5	...	...	...	...	...	...	8,924	2,819	11,793
Opium Advances	...	...	...	...	1,12,950	...	...	...	...	...	1,12,950
Stock Account—Opium	5,010	...	...	..	...	...	...	...	6,55,349	7,62,766	14,23,125
Advances Recoverable, Post Office	1,54,966	...	...	...	...	...	...	...	...	...	1,54,966
Advances Recoverable, Marine	7,49,035	...	...	...	...	...	...	...	...	...	7,49,035
Advances Recoverable, Military	a) 15,76,372	...	...	...	...	...	...	...	68,445	...	16,44,817
Advances Recoverable, P. W. D.—											
Irrigation	...	65,258	...	...	5,660	...	2,96,575	961	...	...	3,68,454
Other Public Works	...	...	...	...	1,092	...	...	...	...	...	1,092
PERMANENT ADVANCES—											
Permanent Advances, Civil	5,090	1,562	6,429	75	12,321	9,035	753	260	7,245	3,620	46,390
Post Office Permanent Advances	2,830	...	...	...	...	...	...	...	...	...	2,830
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Govt., Ceylon	5,14,638	...	...	...	...	...	...	...	...	...	5,14,638
Ditto ditto, Mauritius	1,68,823	...	...	...	...	...	...	...	...	...	1,68,823
Ditto ditto, Straits Settlements	1,79,294	...	...	...	...	...	...	...	...	...	1,79,294
Ditto ditto, Hong-kong	24,394	...	...	...	...	...	...	...	...	...	24,394
Ditto ditto, Malay State	1,57,745	...	...	...	...	...	...	...	...	...	1,57,745

Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	...	58,008	58,008
British Central African Protectorate	66	...	...	...	...	...	...	...	...	...	625	691
Account Current with Native States—												
Civil	9,54,983	...	...	4,13,076	1,73,531	...	41,16,831	...	12,69,834	1,90,858	71,19,113	
Post Office	1,11,24,283	...	...	...	...	...	...	...	...	...	1,11,24,283	
COINAGE ACCOUNTS—												
Mint Cerificates	...	...	...	...	...	...	...	...	...	3,93,22,591	3,93,22,591	
Copper Coinage Account	2,98,690	...	...	...	...	...	...	...	...	...	2,98,690	
Ingot Reserve of Currency Silver	62,25,328	...	...	...	...	...	...	...	...	1,00,01,596	1,62,26,924	
Gain on Conversion of Currency Ingot Reserve	37,71,724	...	...	...	...	...	...	...	...	59,17,821	96,89,545	
TOTAL INDIA . . R	5,46,70,590	15,20,817	27,41,214	8,91,749	19,25,113	16,46,964	54,20,601	1,59,883	45,51,131	5,87,07,070	13,22,35,132	
Total Receipts in India converted into £ at R15 = £1 . £												8,815,675
ENGLAND:												
Repayment of Advances . . . . . £												15,954
TOTAL . £												8,831,629

(a) Bengal Command . . R 6,24,020
Punjab Command . . 9,52,352
15,76,372

No. 100.—ACCOUNT of Repayment of Advances and Advances Repayable for the Year ended 31st March 1905—*continued.*

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ADVANCES—											
Civil Advances	2,56,56,672	1,97,546	8,63,734	95,357	2,86,016	10,36,089	4,51,219	1,05,927	5,53,560	13,02,836	3,05,48,956
Advances for Rest Camps	...	4,887	...	...	...	8,247	9,089	8,450	7,915	...	38,588
Special Advances	26,54,991	...	...	...	5,39,084	...	45,002	3,000	36,406	...	32,78,483
Forest Advances	1,39,319	11,28,355	20,19,236	3,42,899	4,30,514	5,83,371	5,49,838	46,351	14,89,317	11,87,688	79,16,888
Revenue Advances—											
Advances for Survey Operations	...	...	...	13,020	...	2,000	...	...	5,34,019	14,128	5,63,167
Salt and Excise Advances	...	50	...	...	...	...	...	...	4,859	5,304	10,213
Opium Advances	...	...	...	...	78,212	...	...	...	...	...	78,212
Stock Account—Opium	4,083	...	...	...	...	...	...	...	7,17,293	9,10,549	16,31,925
Advances Recoverable, Post Office	1,50,997	...	...	...	...	...	...	...	...	...	1,50,997
Advances Recoverable, Marine	7,49,633	...	...	...	...	...	...	...	...	...	7,49,633
Advances Recoverable, Military	...	...	...	...	...	...	...	...	...	5,96,002	5,96,002
Advances Recoverable, P. W. D—											
Irrigation	...	52,638	...	...	5,591	...	3,81,403	957	...	...	4,40,589
Other Public Works	...	...	...	...	928	...	...	...	...	...	928
PERMANENT ADVANCES—											
Permanent Advances, Civil	11,906	2,248	16,160	455	13,826	9,825	7,199	1,255	7,397	8,770	79,041
Ditto ditto, Post Office	1,077	...	...	...	...	...	...	...	...	...	1,077
ACCOUNTS WITH FOREIGN STATES—											
H. M.'s Colonial Government, Ceylon	4,48,190	...	...	...	...	...	...	...	...	...	4,48,190
Ditto ditto, Mauritius	1,87,383	...	...	...	...	...	...	...	...	...	1,87,383
Ditto ditto, Straits Settlements	1,61,512	...	...	...	...	...	...	...	...	...	1,61,512
Ditto ditto, Hong Kong	24,281	...	...	...	...	...	...	...	...	...	24,281
Ditto ditto, Malay State	1,30,529	...	...	...	...	...	...	...	...	...	1,30,529
Somali Coast Protectorate	...	...	...	...	...	...	...	...	...	37	37
British Central African Protectorate	...	...	...	...	...	...	...	...	...	500	500
Account Current with Native States—											
Civil	4,68,995	...	...	4,21,163	2,05,522	...	39,33,980	...	13,57,437	2,00,948	65,88,045
Post Office	1,12,44,228	...	...	...	...	...	...	...	...	...	1,12,44,228
COINAGE ACCOUNTS—											
Mint Certificates	3,570	...	...	...	...	...	...	...	...	4,93,21,742	4,93,25,312
Bullion Advances for coinage	99,59,206	...	...	...	...	...	...	...	...	58,03,009	1,57,62,215
Small Coin Depôt Balances	4,19,350	...	29,868	89,359	...	1,05,546	51,955	...	1,19,642	1,30,167	9,36,887
Copper Coinage Account	...	...	...	...	...	...	...	...	...	9,367	9,367
Currency Silver in process of coinage	...	...	...	...	...	...	...	...	...	12,21,426	12,21,426
TOTAL INDIA ₹	5,24,15,922	13,85,724	29,28,598	9,53,253	15,59,693	17,45,078	54,29,685	1,65,940	48,27,845	6,07,12,473	13,21,24,611
IN ENGLAND											
Advances Repayable											8,808,307
Total Disbursements in India converted into £ at ₹15=£1 £											118,775
TOTAL £											8,927,082

No. 101.—SUSPENSE ACCOUNTS for the Year ended 31st March 1905.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	Total.
Receipts—											
SUSPENSE ACCOUNTS—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sirohi Coin	...	...	...	...	...	...	...	...	...	2,12,000	2,12,000
Suspense Account, Civil	...	...	184	1,135	703	...	...	...	19	...	2,041
Capitalised Outstandings	...	...	...	...	...	...	...	...	...	58,953	58,953
English Stores Suspense Accounts	...	...	...	...	...	10	4	...	100	...	114
CHEQUES AND BILLS—											
Pre-audit Cheques	...	...	58,466	...	66,094	15,681	...	...	...	...	1,40,241
DEPARTENTAL ACCOUNTS—											
Civil Departmental Balances	4,41,127	5,562	15,439	...	73,985	1,271	76,464	244	23,364	...	6,37,456
Post Office	6,32,615	...	...	...	...	...	...	...	...	...	6,32,615
Telegraph	35,213	...	...	...	...	...	...	...	...	...	35,213
Military	...	...	...	...	...	...	...	...	3,09,427	...	3,09,427
Public Works Cash Balances—											
Irrigation	5,839	...	...	...	6,418	...	5,009	810	...	2,442	20,518
Railway Revenue	...	...	...	30	...	...	...	...	...	...	30
Railway Capital	...	...	...	...	...	...	...	...	507	...	507
Other Public Works	...	1,878	...	...	...	...	311	...	2,185	5,382	9,756
Total Receipts in India . ₹	11,14,794	7,440	74,089	1,165	1,47,200	16,962	81,788	1,054	3,35,602	2,78,777	20,58,871
Total Receipts in India converted into £ at R15=£1 . £											137,258
Disbursements—											
SUSPENSE ACCOUNTS—											
Suspense Account, Civil	13,695	4	...	...	...	493	1,226	4,187	...	1,997	21,602
English Stores Suspense Account	...	...	...	...	14,772	...	...	...	...	...	14,772
Capitalised Outstandings	...	...	...	...	17,539	...	...	...	...	...	17,539
CHEQUES AND BILLS—											
Pre-audit Cheques	...	15,827	...	...	...	...	1,983	...	10,065	19,274	47,149
Departmental Cheques	...	...	...	...	11,423	...	...	...	...	1,508	12,931
Bills of Exchange Receivable	314	...	...	...	...	...	...	...	...	...	314
Bills payable	7,349	...	...	...	...	...	...	...	285	...	7,634
DEPARTMENTAL ACCOUNTS—											
Civil Departmental Balances	...	...	...	703	...	...	...	...	...	1,28,293	1,28,996
Military	(a)69,482	...	...	...	...	...	...	...	...	2,73,762	3,43,244
Marine	46,052	...	...	...	...	...	...	...	...	...	46,052
Public Works Cash Balances—											
Irrigation	...	825	3,788	...	...	19,164	...	...	...	...	23,777
Railway Revenue	3,71,139	...	...	...	...	...	...	...	...	...	3,71,139
Railway Capital	15,956	...	...	...	...	...	...	...	...	...	15,956
Other Public Works	693	...	13,902	1,970	1,342	2,079	...	...	...	...	19,986
Total Disbursements in India . ₹	5,24,680	16,656	17,690	2,673	45,076	21,736	3,209	4,187	10,350	4,24,834	10,71,091
Total Disbursements in India converted into £ at R15=£1 . £											71,406

(a) Bengal Command . . ₹ 23,294
Punjab Command . . 46,188
69,482

102.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the Year ended 31st March 1905.

	Page.	Sterling Amount.	Amount of Exchange. (x)	Amount of Exchange. ((a)
Exchange brought to account—		£	₹	₹
On Expenditure in England	11	19,463,757		8,17,583
„ Revenue in England	7	636,103		26,720
„ Net Expenditure in England charged to Revenue	....	18,827,654		7,90,863
„ Expenditure in England not charged to Revenue	11	1,502,352		63,107
		20,330,006		8,53,970
Exchange on Remittances Credited as Revenue	121	...		6,20,114
				14,74,084
Exchange involved in Remittances from India—		£		
On Bills and Telegraphic Transfers	292	24,425,558	10,26,006	
On Railway Companies—Capital Account	121	220,334	6,00,089	
		24,205,224	16,26,095	
Remittance Account—				
Postal and Money Order Transactions	121	396	...	
East Indian Railway Advances	„	63,433	...	
Rajputana-Malwa Railway Advances	„	75,904	...	
South Indian Railway Advances	„	275,364	...	
Bengal and North-Western Railway Advances	„	116,355	...	
Great Indian Peninsula Railway Advances	„	880,292	...	
Family and Miscellaneous Remittances made by means of Rolls, etc.	„	45,904	35	
Other Transactions	„	707,662	2,435	
		199,258	2,400	
		24,005,966		16,28,495
Exchange involved in Remittances from India in excess of that brought to account during the year		3,675,960	Whereon Exchange at average rate is	1,54,411
			Converted into £ at ₹ 15=£ 1 . £	10,294

(a) Exchange means the difference between the equivalent at 16*d.* the rupee and at the average rate of the year or at contract and fixed rates.

No. 103.—ACCOUNT of RECEIPTS and DISBURSEMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1905.

		India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL, INDIA.
		₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts.												
MISCELLANEOUS—												
Mysore Railway Debenture Sinking Fund		2,18,400	...	...	...	...		...	...	...	...	2,18,400
London Bills payable, Exchange		...	...	...	...	...	...	...	...	...	4,422	4,422
Total Receipts in India	₹	2,18,400	...	...	...	...	...	...	...	...	4,422	2,22,822
Total Receipts in India converted into £ at ₹15=£1	£											14,855
Disbursements.												
MISCELLANEOUS—												
Deposit Account of the Exhibition of Indian Art Manufacture at Delhi.		4,677	...	...	...	...	...	...	...	...	...	4,677
Mysore Railway Debenture Sinking Fund		2,18,409	...	...	...	...	...	...	...	...	...	2,18,409
London Bills Payable, Exchange		855	...	...	...	...	...	...	...	955	...	1,810
Government Account		500	...	...	...	...	...	...	...	...	...	500
Total Disbursements in India	₹	2,24,441	...	...	...	...	...	...	...	955	...	2,25,396
Total Disbursements in India converted into £ at ₹15=£1	£											15,027
ENGLAND:												
Miscellaneous Deposits—												
Portion of outstanding Interest of the Great Indian Peninsula Railway Company, repaid by the Company on the purchase of its Undertaking by the State, claimed during the year by the persons entitled thereto												108
TOTAL DISBURSEMENTS	£											15,135

No. 104.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1905.

Receipts	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
MONEY ORDERS	33,92,37,685	...	33,92,37,685	...	...	...	...	...	...	...	...	33,92,37,685
OTHER DEPARTMENTAL ACCOUNTS—												
Accounts between Civil and Civil .	16,02,72,505	16,01,89,851	*—93,13,572*	34,13,731	17,94,323	4,09,096	2,33,43,529	*—1,63,12,830*	69,91,140	26,06,785	*—1,28,49,548*	82,654
Account Current between Public Works and Telegraph, Public Works Accounts . . .	21,85,661	4,09,582	16,39,773	*—832*	5,793	1,877	3,759	33,042	80,181	6,949	5,537	17,76,079
Account Current between Post Office and Telegraph, Post Office Accounts	27,06,735	9,88,609	17,18,126	...	...	...	...	...	...	...	...	17,18,126
Transfers between Public Works Officers	29,61,59,652	29,61,59,652	1,10,19,625	*—5,38,902*	*—2,45,239*	36,475	*—16,53,974*	*—19,19,368*	*—28,55,161*	*—12,51,992*	*—25,91,464*	...
Transfers between Indian and Indo-European Telegraph . . .	18,12,306	18,12,306	...	...	...	...	...	...	...	...	...	...
Account between Guaranteed Railways and Telegraph, Guaranteed Railway Accounts . .	1,76,914	1,05,804	71,110	...	...	...	...	...	...	...	...	71,110
Account between Guaranteed Railways and Public Works, Guaranteed Railway Accounts . .	1,33,31,887	93,57,132	39,74,755	...	...	...	...	...	...	...	...	39,74,755
TOTAL .	47,66,45,660	46,90,22,936	91,09,817	28,73,997	15,54,877	4,47,448	2,16,93,314	*—1,81,99,156*	42,16,160	13,61,742	*—1,54,35,475*	76,22,724
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Civil Accounts .	16,49,54,843	15,11,48,830	89,59,673	92,54,038	2,36,63,442	50,24,796	33,17,730	*—1,32,40,715*	*—80,89,055*	*—80,18,757*	*—70,65,139*	1,28,06,013
Accounts Current between Civil and Public Works, Civil Accounts .	37,91,69,716	32,43,64,561	4,34,85,576	*—82,49,055*	*—86,21,503*	*—32,66,078*	*—1,84,54,043*	14,61,054	1,39,59,162	*—83,97,880*	4,28,87,922	5,48,05,155
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	4,49,30,816	2,37,19,314	*—4,25,297*	...	...	...	...	...	...	86,80,757	1,29,56,042	2,12,11,502
TOTAL .	58,90,55,375	49,92,32,705	5,20,19,952	10,04,983	1,50,41,939	17,58,718	*—1,51 36,313*	*—1,17,79,661*	58,70,107	*—77,35,880*	4,87,78,825	8,98,22,670
NET RECEIPTS FROM CIVIL TREASURIES BY TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Telegraph Accounts .	1,03,02,714	91,48,023	11,54,691	...	...	...	...	...	...	...	...	11,54,691
Accounts Current between Civil and Marine, Marine Accounts . .	51,93,683	11,08,069	40,85,614	...	...	...	...	...	...	...	...	40,85,614
Accounts Current between Civil and Military, Military Accounts. .	20,99,52,929	1,04,23,453	11,69,82,054	...	...	...	...	...	...	3,70,62,858	4,54,84,564	19,95,29,476
	22,54,49,326	2,06,79,545	12,22,22,359	...	...	...	...	...	...	3,70,62,858	4,54,84,564	20,47,69,781
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	12,21,27,513	...	5,82,78,970	14,756	5,03,202	49,852	11,21,945	1,63,799	3,26,660	13,28,940	6,03,39,389	12,21,27,513

Disbursements.												
MONEY ORDERS	...	33,88,86,687	33,88,86,687	...	...	...	...	...	...	...	...	33,88,86,687
OTHER LOCAL REMITTANCES . .	2,46,16,04,572	2,46,25,53,727	—16,80,54,893	1,69,00,525	5,54,53,575	73,92,614	14,50,54,007	—58,72,109	—2,24,87,528	2,54,59,106	—5,28,96,142	9,49,155
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Military and Military	41,38,506	42,75,576	—5,39,468	...	...	...	...	...	...	7,26,869	—50,331	1,37,070
Account Current between Public Works and Telegraph, Telegraph Accounts	4,06,796	21,82,875	17,76,079	...	...	...	...	...	...	...	...	17,76,079
Account Current between Post Office and Telegraph, Telegraph Accounts	9,88,572	27,06,555	17,17,983	...	...	...	...	...	...	...	...	17,17,983
Account between Guaranteed Railways and Telegraph, Telegraph Accounts	1,05,804	1,76,914	71,110	...	...	...	...	...	...	...	...	71,110
Account between Guaranteed Railways and Public Works, Public Works Accounts . . .	93,57,131	1,33,31,886	40,04,579	...	...	...	...	...	...	—19,935	—9,889	39,74,755
TOTAL .	1,49,96,809	2,26,73,806	70,30,283	...	...	...	...	...	...	7,06,934	—60,220	76,76,997
NET PAYMENTS INTO CIVIL TREASURIES BY POST OFFICE, PUBLIC WORKS AND GUARANTEED RAILWAYS—												
Accounts Current between Civil and Post Office, Post Office Accounts.	15,17,26,650	16,55,31,412	1,38,04,762	...	...	...	...	...	...	...	...	1,38,04,762
Accounts Current between Civil and Public Works, Public Works Accounts	33,83,26,273	39,19,90,976	11,78,03,304	—59,75,114	—1,26,05,264	—28,06,725	—1,03,81,191	—76,59,242	—12,55,813	—1,14,48,419	—1,20,06,833	5,36,64,703
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railway Accounts . .	2,37,19,314	4,49,30,816	2,12,11,502	...	...	...	...	...	...	...	...	2,12,11,502
TOTAL .	51,37,72,237	60,24,53,204	15,28,19,568	—59,75,114	—1,26,05,264	—28,06,725	—1,03,81,191	—76,59,242	—12,55,813	—1,14,48,419	—1,20,06,833	8,86,80,967
NET ISSUES FROM CIVIL TREASURIES TO TELEGRAPH MARINE, AND MILITARY—												
Accounts Current between Civil and Telegraph, Civil Accounts . .	91,45,623	1,02,57,749	15,56,481	1,28,300	58,315	2,15,544	—19,48,822	4,85,706	3,89,301	1,10,147	1,17,154	11,12,126
Accounts Current between Civil and Marine, Civil Accounts . . .	18,92,306	59,72,007	—57,535	—233	—50,081	—23,534	6,37,343	—356	...	70,587	35,03,510	40,79,701
Accounts Current between Civil and Military, Civil Accounts . .	1,06,92,223	21,02,21,699	3,82,67,175	39,41,724	81,54,244	11,03,454	75,87,843	3,62,63,647	5,25,87,594	1,82,41,944	3,33,81,851	19,95,29,476
TOTAL .	2,17,30,152	22,64,51,455	3,97,66,121	40,69,791	81,62,478	12,95,464	62,76,364	3,67,48,997	5,29,76,895	1,84,22,678	3,70,02,515	20,47,21,303
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA . . .	...	11,91,38,636	3,97,00,359	994	34,857	...	16,016	...	50	17,29,996	7,76,56,364	11,91,38,636

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1905.

Abstract.

	Net Receipts + Payments—
	R.
INDIA, GENERAL	+16,80,54,893
CENTRAL PROVINCES AND BERAR	—1,69,00,525
BURMA	—5,54,53,575
ASSAM	—73,92,614
BENGAL	—14,50,54,007
UNITED PROVINCES OF AGRA AND OUDH	+58,72,109
PUNJAB	+69,27,723
NORTH-WEST FRONTIER PROVINCE	+1,55,59,805
MADRAS	—2,54,59,106
BOMBAY	+5,28,96,142
TOTAL	—9,49,155
TOTAL CONVERTED INTO £ AT R15 = £1	—63,277

No. 105.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1905—*continued.*

Details.	India, General.			Central Provinces and Berar.			Burma.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	18,62,96,535	18,62,96,535	...	1,34,18,067	1,34,18,067	...	2,94,94,438	2,94 94,438	...
Forest Remittances	9,63,661	9,74,848	—*11,187*	32,25,204	32,21,912	+3,292	1,20,60,496	1,21,19,933	—*59,437*
Berar Suspense Account	...	...	...	4,39,14,519	4,39,14,519	...	...	...	...
Post Office Remittances—									
Transfers between Postal Officers	5,06,07,090	5,05,77,908	+29,182	...	...	...	...	...	...
Treasury Suspense Account	28,38,35,421	28,38,34,108	+1,313	...	...	...	...	...	...
Mint Remittances	5,78,39,091	5,83,96,313	—*5,57,222*	...	...	...	...	...	...
Small Coin Depôt Remittances	36,81,970	36,81,970	...	...	...	...	7,18,670	6,82,665	+36,005
Bengal Remittances	7,14,56,463	7,14,56,463	...	...	...	...	...	...	...
Miscellaneous Remittances	11,67,401	11,69,190	—*1,789*	1,80,651	1,77,678	+2,973	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	3,84,957	3,82,757	+2,200	17,76,360	17,76,360	...	83,24,300	83,81,500	—*57,200*
Foreign Supply Bills	70,98,390	71,36,434	—*38,044*	12,50,014	12,00,014	+50,000	32,300	31,100	+1,200
Remittance Transfer Receipts since April 1873	18,02,021	17,79,700	+22,321	5,24,509	5,27,854	—*3,345*	32,50,881	31,72,487	+78,394
Foreign Remittance Transfer Receipts	56,25,600	57,37,757	—*1,12,157*	3,87,320	3,78,490	+8,830	5,39,278	5,43,837	—*4,559*
Emigrants' Remittance Receipts	1,13,781	1,21,857	—*8,076*	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	32,28,23,358	15,09,69,680	+17,18,53,678	57,24,110	2,26,90,033	—*1,69,65,923*	8,74,235	5,65,28,607	—*5,56,54,372*
Central Adjusting Account	1,00,32,963	1,31,58,289	—*31,25,326*	3,653	5	+3,648	2,19,472	13,078	+2,06,394
TOTAL	1,00,37,28,702	83,56,73,809	+16,80,54,893	7,04,04,407	8,73,04,932	—*1,69,00,525*	5,55,14,070	11,09,67,645	—*5,54,53,575*

No. 105.—Other Local Remittances during the Year ended 31st March 1905—*continued.*

Details—*continued.*	Assam.			Bengal.			United Provinces of Agra and Oudh.			Punjab.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*continued.*												
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—												
Cash Remittances between Treasuries	91,27,914	91,27,914	...	10,49,07,461	10,49,07,461	...	14,91,79,333	14,91,79,333	...	11,57,63,130	11,57,63,130	...
Opium Remittances	...	...	...	93,96,093	93,95,891	+202	...	...	...	...	...	...
Customs Remittances	...	...	...	4,03,79,593	4,03,79,593	...	...	...	...	...	...	...
Forest Remittances	11,57,043	11,50,685	+6,358	17,43,018	17,49,531	*—6,513*	30,11,961	30,94,364	*—82,403*	25,88,164	25,76,331	+11,833
Small Coin Depôt Remittances	3,40,641	3,40,641	...	...	...	...	6,93,240	6,93,240	...	...	...	...
Judicial Remittances	...	...	...	7,195	7,195	...	...	...	...	...	...	...
Miscellaneous Remittances	...	...	...	238	...	+238	7,36,286	7,36,668	*—382*	2,500	2,500	...
North-West Frontier Suspense Account	...	...	...	...	...	...	...	...	...	2,73,053	1,58,51,867	*—1,55,78,814*
REMITTANCES BY BILLS—												
Supply Bills since April 1873	5,64,635	5,69,520	*—4,885*	1,42,55,474	1,42,78,574	*—23,100*	53,75,022	53,74,652	+370	93,45,322	93,58,126	*—12,804*
Foreign Supply Bills	31,36,600	31,63,500	*—26,900*	34,738	33,938	+800	6,94,883	7,08,933	*—14,050*	14,85,154	14,78,554	+6,600
Remittance Transfer Receipts since April 1873	1,91,250	2,15,943	*—24,693*	51,65,562	52,29,850	*—64,288*	45,70,370	45,75,796	*—5,426*	36,54,002	36,00,334	+53,668
Foreign Remittance Transfer Receipts	58,022	57,886	+136	3,53,256	3,91,102	*—37,846*	34,09,786	33,79,285	+30,501	17,88,605	17,85,195	+3,410
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—												
Foreign Remittances	5,11,800	78,65,910	*—73,54,110*	2,31,13,732	16,75,18,701	*—14,44,04,969*	2,39,47,032	1,79,90,856	+59,56,176	2,90,81,430	66,37,854	+2,24,43,576
Central Adjusting Account	12,517	1,037	+11,480	4,15,115	9,33,646	*—5,18,531*	9,651	22,328	*—12,677*	15,436	15,182	+254
TOTAL	1,51,00,422	2,24,93,036	*—73,92,614*	19,97,71,475	34,48,25,482	*—14,50,54,007*	19,16,27,564	18,57,55,455	+58,72,109	16,39,96,796	15,70,69,073	+69,27,723

Details—*continued.*	North-West Frontier Province.			Madras.			Bombay.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
REMITTANCES BETWEEN DISTRICTS—*contd.*									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	1,36,90,784	1,36,90,784	...	18,87,28,590	18,87,28,590	...	20,73,80,007	20,73,80,007	...
Salt Remittances	...	...	...	2,59,76,619	2,59,71,905	+4,714	...	...	...
Customs Remittances	...	...	...	38,38,211	38,38,211	...	...	...	...
Forest Remittances	1,10,528	1,10,377	+151	46,41,480	46,41,648	*—168*	27,34,584	27,34,584	...
Mint Remittances	...	...	...	...	...	...	13,49,07,928	13,48,83,516	+24,412
Small Coin Depôt Remittances	...	...	...	...	...	...	16,42,713	16,42,713	...
Miscellaneous Remittances	...	...	...	10,65,250	10,69,458	*—4,208*	4,19,680	4,00,901	+18,779
North-West Frontier Suspense Account	1,58,49,845	2,71,031	+1,55,78,814	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	31,48,454	31,78,773	*—30,319*	1,13,97,663	1,14,55,207	*—57,544*	1,47,33,670	1,47,90,420	*—56,750*
Foreign Supply Bills	72,850	73,750	*—900*	4,68,615	4,28,615	+40,000	83,17,191	83,84,036	*—66,845*
Remittance Transfer Receipts since April 1873	10,34,796	10,19,487	+15,309	22,07,440	22,31,528	*—24,088*	35,87,428	37,70,632	*—1,83,204*
Foreign Remittance Transfer Receipts	1,15,048	1,14,902	+146	8,73,871	8,85,786	*—11,915*	81,53,006	79,72,933	+1,80,073
Emigrants' Remittance Receipts	...	...	...	24,668	24,222	+446	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	...	...	...	1,37,17,657	3,95,31,453	*—2,58,13,796*	8,78,27,926	3,78,88,186	+4,99,39,740
Central Adjusting Account	136	3,532	*—3,396*	6,78,677	2,71,224	+4,07,453	41,15,821	10,75,884	+30,39,937
TOTAL	3,40,22,441	1,84,62,636	+1,55,59,805	25,36,18,741	27,90,77,847	*—2,54,59,106*	47,38,19,954	42,09,23,812	+5,28,96,142

No. 106.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1905.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	6,88,875	33,18,368	—26,29,493	...	...	...	...	...	...	...	...	—16,111
Central Provinces Accounts	32,95,175	6,81,793	...	+26,13,382	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	12,12,399	26,62,636	—14,50,237	...	...	...	...	...	...	...	...	—11,898
Burma Accounts	26,55,139	12,16,806	...	...	+14,38,339	...	...	...	...	...	...	
India and Assam—												
India Accounts	1,40,197	40,97,033	—39,56,836	...	...	...	...	...	...	...	...	+4,953
Assam Accounts	40,95,657	1,33,868	...	...	...	+39,61,789	...	...	...	...	...	
India and Bengal—												
India Accounts	1,01,36,791	71,22,253	+30,14,538	...	...	...	...	...	...	...	...	— 8,225
Bengal Accounts	71,51,615	1,01,74,378	...	...	...	...	—30,22,763	...	...	...	...	
India and United Provinces of Agra & Oudh—												
India Accounts	84,51,095	1,05,27,581	—20,76,486	...	...	...	...	...	...	...	...	+3,147
U. P. of Agra & Oudh Accounts	1,05,26,922	84,47,289	...	...	...	...	...	+20,79,633	...	...	...	
India and Punjab—												
India Accounts	77,34,711	97,82,036	—20,47,325	...	...	...	...	...	...	...	...	+1,919
Punjab Accounts	97,83,992	77,34,748	...	...	...	...	...	...	+20,49,244	...	...	
India and Madras—												
India Accounts	48,56,199	63,97,238	—15,41,039	...	...	...	...	...	...	...	...	+25,921
Madras Accounts	62,63,252	46,96,292	...	...	...	...	...	...	...	+15,66,960	...	
India and Bombay—												
India Accounts	1,77,36,668	1,63,63,362	+13,73,306	...	...	...	...	...	...	...	...	+4,584
Bombay Accounts	1,63,69,818	1,77,38,540	...	...	...	...	...	...	...	...	—13,68,722	
Central Provinces and Burma—												
Central Provinces Accounts	709	436	...	+273	...	...	...	...	...	...	...	—1
Burma Accounts	436	710	...	...	—274	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	22,347	1,005	...	+21,342	...	...	...	...	...	...	...	...
Assam Accounts	1,005	22,347	...	...	...	—21,342	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	15,541	15,02,287	...	—14,86,746	...	...	...	...	...	...	...	+479
Bengal Accounts	15,03,894	16,669	...	...	...	...	+14,87,225	...	...	...	...	

Central Provinces and United Provinces of Agra & Oudh—													
Central Provinces Accounts	2,12,067	72,898	...	+1,39,169	...	...	...	...	...	...	...	...	+1
U. P. of Agra & Oudh Accounts	79,730	2,18,898	...	...	...	...	...	—1,39,168	...	...	...	...	
Central Provinces and Punjab—													
Central Provinces Accounts	53,994	16,874	...	+37,120	...	...	...	...	...	...	...	...	...
Punjab Accounts	16,874	53,994	...	...	...	...	...	...	—37,120	...	...	...	
Central Provinces and Madras—													
Central Provinces Accounts	36,453	10,617	...	+25,836	...	...	...	...	...	...	...	...	+216
Madras Accounts	11,124	36,744	...	...	...	...	...	...	...	—25,620	...	...	
Central Provinces and Bombay—													
Central Provinces Accounts	20,96,840	33,485	...	+20,63,355	...	...	...	...	...	...	...	...	+1,924
Bombay Accounts	39,405	21,00,836	...	...	...	...	...	...	...	...	—20,61,431	...	
Burma and Assam—													
Burma Accounts	6,085	6,323	...	...	—238	...	...	...	...	...	...	...	...
Assam Accounts	6,311	6,073	...	...	...	+238	...	...	...	...	...	...	
Burma and Bengal—													
Burma Accounts	1,38,312	1,92,783	...	...	—54,471	...	...	...	...	...	...	...	+13
Bengal Accounts	2,04,643	1,50,159	...	...	...	...	+54,484	...	...	...	...	...	
Burma and United Provinces of Agra & Oudh—													
Burma Accounts	60,280	35,300	...	...	+24,980	...	...	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts	46,099	71,079	...	...	...	...	...	—24,980	...	...	...	...	
Burma and Punjab—													
Burma Accounts	1,52,305	8,554	...	...	+1,43,751	...	...	...	...	...	...	...	...
Punjab Accounts	8,554	1,52,305	...	...	...	...	...	...	—1,43,751	...	...	...	
Burma and Madras—													
Burma Accounts	1,70,620	36,263	...	...	+1,34,357	...	...	...	...	...	...	...	...
Madras Accounts	30,750	1,65,107	...	...	...	...	...	...	...	—1,34,357	...	...	
Burma and Bombay—													
Burma Accounts	2,85,691	1,77,812	...	...	+1,07,879	...	...	...	...	...	...	...	...
Bombay Accounts	1,77,812	2,85,691	...	...	...	...	...	...	...	...	—1,07,879	...	
Assam and Bengal—													
Assam Accounts	1,56,518	37,94,354	...	...	...	—36,37,836	...	...	...	...	...	...	—3,052
Bengal Accounts	38,03,551	1,68,767	...	...	...	...	+36,34,784	...	...	...	...	...	
Assam and United Provinces of Agra & Oudh—													
Assam Accounts	74,063	11,850	...	...	...	+62,213	...	...	...	...	...	...	...
U. P. of Agra & Oudh Accounts	11,850	74,063	...	...	...	...	...	—62,213	...	...	...	...	
Assam and Punjab—													
Assam Accounts	21,955	10,169	...	...	...	+11,786	...	...	...	...	...	...	+2
Punjab Accounts	10,171	21,955	...	...	...	...	...	...	—11,784	...	...	...	
Carried forward	12,05,54,494	12,05,50,622	—93,13,572	+34,13,731	+17,94,323	+3,76,848	+21,53,730	+18,53,272	+18,56,589	+14,06,983	—35,38,032	+3,872	

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	12,05,54,494	12,05,50,622	*—93,13,572*	+34,13,731	+17,94,323	+3,76,848	+21,53,730	+18,53,272	+18,56,589	+14,06,983	*—35,38,032*	+3,872
ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	409	...	...	...	...	+409	...	...	...	...	...	...
Madras Accounts	...	409	...	...	...	...	...	...	...	*—409*	...	
Assam and Bombay—												
Assam Accounts	32,363	524	...	...	...	+31,839	...	...	...	...	...	...
Bombay Accounts	356	32,195	...	...	...	...	...	...	...	...	*—31,839*	
Bengal and U. P. of Agra & Oudh—												
Bengal Accounts	2,11,04,463	11,34,132	...	...	...	...	+1,99,70,331	...	...	...	...	+64,261
U. P. of Agra & Oudh Accounts	11,49,198	2,10,55,268	...	...	...	...	...	*—1,99,06,070*	...	...	...	
Bengal and Punjab—												
Bengal Accounts	5,63,836	48,704	...	...	...	...	+5,15,132	...	...	...	...	+149
Punjab Accounts	52,493	5,67,476	...	...	...	...	...	...	*—5,14,983*	...	...	
Bengal and Madras—												
Bengal Accounts	6,14,209	34,573	...	...	...	...	+5,79,636	...	...	...	...	...
Madras Accounts	35,137	6,14,773	...	...	...	...	...	...	...	*—5,79,636*	...	
Bengal and Bombay—												
Bengal Accounts	1,37,215	12,515	...	...	...	...	+1,24,700	...	...	...	...	*—1*
Bombay Accounts	12,514	1,37,215	...	...	...	...	...	...	...	...	*—1,24,701*	
U. P. of Agra & Oudh and Punjab—												
U. P. of Agra & Oudh Accounts	12,69,121	13,45,120	...	...	...	...	...	*—75,999*	...	...	...	+4,692
Punjab Accounts	13,50,263	12,69,572	...	...	...	...	...	...	+80,691	...	...	
U. P. of Agra & Oudh and Madras—												
U. P. of Agra & Oudh Accounts	54,768	1,42,502	...	...	...	...	...	*—87,734*	...	...	...	*—1*
Madras Accounts	1,42,518	54,785	...	...	...	...	...	...	...	+87,733	...	
U. P. of Agra & Oudh and Bombay—												
U. P. of Agra & Oudh Accounts	33,32,910	14,29,209	...	...	...	...	...	+19,03,701	...	...	...	+9,166
Bombay Accounts	14,30,220	33,24,755	...	...	...	...	...	...	...	...	*—18,94,535*	
Punjab and Madras—												
Punjab Accounts	81,222	26,336	...	...	...	...	...	...	+54,886	...	...	+1
Madras Accounts	26,337	81,222	...	...	...	...	...	...	...	*—54,885*	...	
Punjab and Bombay—												
Punjab Accounts	58,28,447	3,14,490	...	...	...	...	...	...	+55,13,957	...	...	+515
Bombay Accounts	3,15,285	58,28,727	...	...	...	...	...	...	...	...	*—55,13,442*	

Madras and Bombay—													
Madras Accounts	19,65,493	2,18,494	...	...	...	...	...	...	...	+17,46,999	...	}	...
Bombay Accounts	2,19,234	19,66,233	...	...	...	...	...	...	...	...	—17,46,999		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND CIVIL	16,02,72,505	16,01,89,851	—93,13,572	+34,13,731	+17,94,323	+4,09,096	+2,33,43,529	—1,63,12,830	+69,91,140	+26,06,785	—1,28,49,548		+82,654
ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY—													
ACCOUNT BETWEEN—													
Military, Bengal, and Military, Punjab—													
Military, Bengal	3,55,909	3,41,103	+14,806	...	...	...	...	...	...	...	...	}	—980
Military, Punjab	3,41,286	3,57,072	—15,786	...	...	...	...	...	...	...	...		
Military, Bengal, and Military, Madras—													
Military, Bengal	2,46,469	1,26,103	+1,20,366	...	...	...	...	...	...	...	...	}	...
Military, Madras	1,26,104	2,46,470	...	...	...	...	...	...	...	—1,20,366	...		
Military, Bengal, and Military, Bombay—													
Military, Bengal	11,12,309	2,67,032	+8,45,277	...	...	...	...	...	...	...	...	}	—1,215
Military, Bombay	2,54,113	11,00,605	...	...	...	...	...	...	...	...	—8,46,492		
Military, Punjab, and Military, Madras—													
Military, Punjab	10,357	47,391	—37,034	...	...	...	...	...	...	...	...	}	—158
Military, Madras	47,391	10,515	...	...	...	...	...	...	...	+36,876	...		
Military, Punjab, and Military, Bombay—													
Military, Punjab	3,04,827	6,92,988	—3,88,161	...	...	...	...	...	...	...	...	}	—1
Military, Bombay	6,96,027	3,07,867	...	...	...	...	...	...	...	...	+3,88,160		
Military, Madras, and Military, Bombay—													
Military, Madras	78,125	7,21,504	...	...	...	...	...	...	...	—6,43,379	...	}	—1,34,716
Military, Bombay	5,65,589	56,926	...	...	...	...	...	...	...	...	+5,08,663		
TOTAL ACCOUNT CURRENT BETWEEN MILITARY AND MILITARY	41,38,506	42,75,576	+5,39,468	...	...	...	...	...	...	—7,26,869	+50,331		—1,37,070

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued*.

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Public Works, India, and Telegraph—												
Public Works Accounts . .	20,39,224	3,99,451	+16,39,773	...	...	...	...	...	...	...	...	+16,39,773
Telegraph Accounts . . .	4,06,796	21,82,875	*—17,76,079*	...	...	...	...	...	...	...	...	*—17,76,079*
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts . .	2	834	...	*—832*	...	...	...	...	...	...	...	*—832*
Public Works, Burma, and Telegraph—												
Public Works Accounts . .	6,420	627	...	...	+5,793	...	...	...	...	...	...	+5,793
Public Works, Assam, and Telegraph—												
Public Works Accounts . .	1,879	2	...	...	...	+1,877	...	...	...	...	...	+1,877
Public Works, Bengal, and Telegraph—												
Public Works Accounts . .	5,945	2,186	...	...	...	...	+3,759	...	...	...	...	+3,759
Public Works, United Provinces of Agra and Oudh, and Telegraph—												
Public Works Accounts . .	33,583	541	...	...	...	...	...	+33,042	...	...	...	+33,042
Public Works, Punjab, and Telegraph—												
Public Works Accounts . .	81,186	1,005	...	...	...	...	...	...	+80,181	...	...	+80,181
Public Works, Madras, and Telegraph—												
Public Works Accounts . .	6,949	...	...	...	...	...	...	...	...	+6,949	...	+6,949

Public Works, Bombay, and Telegraph— Public Works Accounts	10,473	4,936	...	...	...	...	...	...	...	...	+5,537	+5,537
TOTAL ACCOUNT CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	21,85,661	4,09,582	+16,39,773	—832	+5,793	+1,877	+3,759	+33,042	+80,181	+6,949	+5,537	+17,76,079
Telegraph Accounts	4,06,796	21,82,875	—17,76,079	...	...	...	...	...	...	...	...	—17,76,079
Net	...	...	—1,36,306	—832	+5,793	+1,877	+3,759	+33,042	+80,181	+6,949	+5,537	...
ACCOUNT CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph— Post Office Accounts	27,06,735	9,88,609	+17,18,126	...	...	...	...	...	...	...	...	+17,18,126
Telegraph Accounts	9,88,572	27,06,555	—17,17,983	...	...	...	...	...	...	...	...	—17,17,983
TOTAL ACCOUNT CURRENT BETWEEN P. O. & TELEGRAPH. Post Office Accounts	27,06,735	9,88,609	+17,18,126	...	...	...	...	...	...	...	...	+17,18,126
Telegraph Accounts	9,88,572	27,06,555	—17,17,983	...	...	...	...	...	...	...	...	—17,17,983
Net	...	...	+143	...	...	...	...	...	...	...	...	+143
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Irrigation	1,44,58,178	77,49,578	—1,56,687	+96,770	+7,01,509	...	—12,64,121	+1,36,952	+5,32,031	+70,60,948	—3,98,802	+67,08,600
Railway Revenue	12,27,89,813	12,11,11,698	+19,09,347	...	...	+2,627	...	...	...	—2,33,859	...	+16,78,115
Railway Capital	12,51,90,237	12,55,68,890	—3,66,098	...	...	—2,624	+11	...	...	—9,942	...	—3,78,653
Other Public Works	3,37,21,424	4,17,29,486	+96,33,063	—6,35,672	—9,46,748	+36,472	—3,89,864	—20,56,320	—33,87,192	—80,69,139	—21,92,662	—80,08,062
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS.	29,61,59,652	29,61,59,652	+1,10,19,625	—5,38,902	—2,45,239	+36,475	—16,53,974	—19,19,368	—28,55,161	—12,51,992	—25,91,464	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	18,12,306	18,12,306	...	...	...	...	...	...	...	...	...	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railway Accounts	1,76,914	1,05,804	+71,110	...	...	...	...	...	...	...	...	+71,110
Telegraph Accounts	1,05,804	1,76,914	*—71,110*	...	...	...	...	...	...	...	...	*—71,110*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Guaranteed Ry. Accounts	1,76,914	1,05,804	+71,110	...	...	...	...	...	...	...	...	+71,110
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Telegraph Accounts	1,05,804	1,76,914	*—71,110*	...	...	...	...	...	...	...	...	*—71,110*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. AND TELEGRAPH — Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNT CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railway Accounts	1,33,31,887	93,57,132	+39,74,755	...	...	...	...	...	...	...	...	+39,74,755
Public Works Accounts	93,06,658	1,33,11,237	*—40,04,579*	...	...	...	...	...	...	...	...	*—40,04,579*
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	23,543	3,608	...	...	...	...	...	...	...	+19,935	...	+19,935
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	26,930	17,041	...	...	...	...	...	...	...	...	+9,889	+9,889
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Guaranteed Rly. Accounts	1,33,31,887	93,57,132	+39,74,755	...	...	...	...	...	...	...	...	+39,74,755
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — P. W. Accounts	93,57,131	1,33,31,886	*—40,04,579*	...	...	...	...	...	...	+19,935	+9,889	*—39,74,755*
TOTAL ACCOUNT CURRENT BETWEEN GUARANTEED RYS. & PUBLIC WORKS — Net	...	...	*—29,824*	...	...	...	...	...	...	+19,935	+9,889	...

ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE—													
ACCOUNT BETWEEN—													
India and Post Office—													
Civil Accounts	1,44,79,167	55,19,494	+89,59,673	...	...	...	...	...	...	...	...	≈	+357
Post Office Accounts	55,19,670	1,44,78,986	*89,59,316*	...	...	...	...	...	...	...	...		
Central Provinces and Post Office—													
Civil Accounts	1,08,17,600	15,63,562	...	+92,54,038	...	...	...	...	...	...	...	≈	+1
Post Office Accounts	15,63,595	1,08,17,632	*—92,54,037*	...	...	...	...	...	...	...	...		
Burma and Post Office—													
Civil Accounts	2,54,64,293	18,00,851	...	...	+2,36,63,442	...	...	...	...	...	...	≈	+2
Post Office Accounts	18,00,856	2,54,64,296	*—2,36,63,440*	...	...	...	...	...	...	...	...		
Assam and Post Office—													
Civil Accounts	59,91,039	9,66,243	...	...	...	+50,24,796	...	...	...	...	...	≈	+1
Post Office Accounts	9,66,416	59,91,211	*—50,24,795*	...	...	...	...	...	...	...	...		
Bengal and Post Office—													
Civil Accounts	3,89,77,073	3,56,59,343	...	...	...	...	+33,17,730	...	...	...	...	≈	*—216*
Post Office Accounts	3,56,61,936	3,89,79,882	*—33,17,946*	...	...	...	...	...	...	...	...		
United Provinces of Agra & Oudh and Post Office—													
Civil Accounts	1,50,42,003	2,82,82,718	...	...	...	...	...	*—1,32,40,715*	...	...	...	≈	*—98*
Post Office Accounts	2,82,81,707	1,50,41,090	+1,32,40,617	...	...	...	...	...	...	...	...		
Punjab and Post Office—													
Civil Accounts	1,42,65,379	2,23,54,434	...	...	...	...	...	...	*—80,89,055*	...	...	≈	+1,097
Post Office Accounts	2,23,59,888	1,42,69,736	+80,90,152	...	...	...	...	...	...	...	...		
Madras and Post Office—													
Civil Accounts	1,89,94,162	2,70,12,919	...	...	...	...	...	...	...	*—80,18,757*	...	≈	+1
Post Office Accounts	2,70,12,909	1,89,94,151	+80,18,758	...	...	...	...	...	...	...	...		
Bombay and Post Office—													
Civil Accounts	2,09,24,127	2,79,89,266	...	...	...	...	...	...	...	...	*—70,65,139*	≈	+106
Post Office Accounts	2,85,59,673	2,14,94,428	+70,65,245	...	...	...	...	...	...	...	...		
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND POST OFFICE. Civil Accounts	16,49,54,843	15,11,48,830	+ 89,59,673	+92,54,038	+2,36,63,442	+50,24,796	+33,17,730	*—1,32,40,715*	*—80,89,055*	*—80,18,757*	*—70,65,139*		+1,38,06,013
Post Office Accounts	15,17,26,650	16,55,31,412	*—1,38,04,762*	...	...	...	...	...	...	...	...		*—1,38,04,762*
Net	...	...	*—48,45,089*	+92,54,038	+2,36,63,442	+50,24,796	+33,17,730	*—1,32,40,715*	*—80,89,055*	*—80,18,757*	*—70,65,139*		+1,251

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH—												
ACCOUNT BETWEEN—												
India and Telegraph—												
Civil Accounts	14,04,042	29,60,523	—15,56,481	...	...	...	...	...	...	...	...	+48,747
Telegraph Accounts	30,10,900	14,05,672	+16,05,228	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	59,646	1,87,946	...	—1,28,300	...	...	...	...	...	...	...	...
Telegraph Accounts	1,87,946	59,646	+1,28,300	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts	10,49,355	11,07,670	...	...	—58,315	...	...	...	...	...	...	—3,168
Telegraph Accounts	11,04,402	10,49,255	+55,147	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	67,260	2,82,804	...	...	...	—2,15,544	...	...	...	...	...	+62
Telegraph Accounts	2,82,866	67,260	+2,15,606	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	25,05,409	5,56,587	...	...	...	...	+19,48,822	...	...	...	...	—4,217
Telegraph Accounts	5,53,850	25,06,889	—19,53,039	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Telegraph—												
Civil Accounts	2,64,922	7,50,628	...	...	...	...	...	—4,85,706	...	...	...	—981
Telegraph Accounts	7,49,493	2,64,768	+4,84,725	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	4,29,247	8,18,548	...	...	...	...	...	...	—3,89,301	...	...	—1,725
Telegraph Accounts	8,16,726	4,29,150	+3,87,576	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	7,19,776	8,29,923	...	...	...	...	...	...	...	—1,10,147	...	+180
Telegraph Accounts	8,29,855	7,19,528	+1,10,327	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	26,45,966	27,63,120	...	...	...	...	...	...	...	...	—1,17,154	+3,667
Telegraph Accounts	27,66,676	26,45,855	+1,20,821	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND TELEGRAPH. Civil Accounts	91,45,623	1,02,57,749	—15,56,481	—1,28,300	—58,315	—2,15,544	+19,48,822	—4,85,706	—3,89,301	—1,10,147	—1,17,154	—11,12,126
Telegraph Accounts	1,03,02,714	91,48,023	+11,54,691	...	...	...	...	...	...	...	...	+11,54,691
Net	...	...	—4,01,790	—1,28,300	—58,315	—2,15,544	+19,48,822	—4,85,706	—3,89,301	—1,10,147	—1,17,154	+42,565

ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	...	4,25,297	—4,25,297	...	...	...	...	...	...	...	...	} —2,16,36,799
Guaranteed Railway Accounts	2,37,19,314	4,49,30,816	—2,12,11,502	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	2,11,90,713	1,25,09,956	...	...	...	...	...	...	...	+86,80,757	...	+86,80,757
Bombay and Guaranteed Railways—												
Civil Accounts	2,37,40,103	1,07,84,061	...	...	...	...	...	...	...	...	+1,29,56,042	+1,29,56,042
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	4,49,30,816	2,37,19,314	—4,25,297	...	...	...	...	...	...	+86,80,757	+1,29,56,042	+2,12,11,502
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Guaranteed Railway Accounts	2,37,19,314	4,49,30,816	—2,12,11,502	...	...	...	...	...	...	...	...	—2,12,11,502
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Net	...	...	—2,16,36,799	...	...	...	...	...	...	+86,80,757	+1,29,56,042	...
ACCOUNT CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	2,16,995	1,59,460	+57,535	...	...	...	...	...	...	...	...	} —8,862
Marine Accounts	1,52,906	2,19,303	—66,397	...	...	...	...	...	...	...	...	
Central Provinces and Marine—												
Civil Accounts	233	...	...	+233	...	...	...	...	...	...	...	...
Marine Accounts	...	233	—233	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	3,39,747	2,89,666	...	...	+50,081	...	...	...	...	...	...	+3,028
Marine Accounts	2,92,543	3,39,596	—47,053	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	24,346	812	...	...	...	+23,534	...	...	...	...	...	...
Marine Accounts	1,039	24,573	—23,534	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	9,76,051	16,13,394	...	...	...	...	—6,37,343	...	...	...	...	—3,111
Marine Accounts	8,78,830	2,44,598	+6,34,232	...	...	...	...	...	...	...	...	
UNITED PROVINCES AND MARINE—												
Civil Accounts	356	...	...	...	...	...	...	+356	...	...	...	...
Marine Accounts	...	356	—356	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	17,724	88,311	...	...	...	...	...	...	...	—70,587	...	+1
Marine Accounts	88,328	17,740	+70,588	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	3,16,854	38,20,364	...	...	...	...	...	...	...	...	—35,03,510	} +14,857
Marine Accounts	37,80,037	2,61,670	+35,18,367	...	...	...	...	...	...	...	...	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Civil Accounts	18,92,306	59,72,007	+57,535	+233	+50,081	+23,534	—6,37,343	+356	...	—70,587	—35,03,510	—40,79,701
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Marine Accounts	51,93,683	11,08,069	+40,85,614	...	...	...	...	...	...	...	...	+40,85,614
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MARINE Net	...	...	+41,43,149	+233	+50,081	+23,534	—6,37,343	+356	...	—70,587	—35,03,510	+5,913

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Credits.	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹		₹
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	15,80,300	1,91,04,493	*—1,75,24,193*	...	...	...	...	...	...	...	...	*—3,45,677*
Military Accounts	1,90,57,823	18,79,307	+1,71,78,516	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	1,48,761	21,75,218	...	*—20,26,457*	...	...	...	...	...	...	...	+39,652
Military Accounts	21,20,762	54,653	+20,66,109	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	35,270	35,116	...	...	+ 154	...	...	...	...	...	...	+1,017
Military Accounts	35,585	34,722	+ 863	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	96,860	11,93,545	...	...	...	*—10,96,685*	...	...	...	...	...	+336
Military Accounts	12,17,699	1,20,678	+10,97,021	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	3,92,094	76,79,367	...	...	...	...	*—72,87,273*	...	...	...	...	+42,917
Military Accounts	77,35,344	4,05,154	+73,30,190	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Bengal—												
Civil Accounts	10,58,878	3,64,30,258	...	...	...	...	...	*—3,53,71,380*	...	...	...	+2,07,874
Military Accounts	3,64,70,414	8,91,160	+3,55,79,254	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	2,83,176	25,03,372	...	...	...	...	...	...	*—22,20,196*	...	...	+53,970
Military Accounts	25,06,391	2,32,225	+22,74,166	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	13,455	18,729	...	...	...	...	...	...	...	*—5,274*	...	*—259*
Military Accounts	30,309	25,294	+5,015	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	16,329	1,00,281	...	...	...	...	...	...	...	...	*—83,952*	+170
Military Accounts	1,37,209	53,087	+84,122	...	...	...	...	...	...	...	...	
India and Military, Punjab—												
Civil Accounts	1,08,137	8,89,890	*—7,81,753*	...	...	...	...	...	...	...	...	*—1,73,456*
Military Accounts	9,49,198	3,40,901	+6,08,297	...	...	...	...	...	...	...	...	
Central Provinces and Military, Punjab—												
Civil Accounts	...	68,263	...	*—68,263*	...	...	...	...	...	...	...	*—1*
Military Accounts	68,278	16	+68,262	...	...	...	...	...	...	...	...	

Burma and Military, Punjab—												
Civil Accounts	843	3	...	...	+840	...	...	...	...	...	...	+50
Military Accounts	50	840	—790	...	...	...	...	...	...	...	...	
Assam and Military, Punjab—												
Civil Accounts	858	8,968	...	...	...	—8,110	...	...	...	...	...	—4,001
Military Accounts	4,268	159	+4,109	...	...	...	...	...	...	...	...	
Bengal and Military, Punjab—												
Civil Accounts	1,921	1,73,509	...	...	...	...	—1,71,588	...	...	...	...	+193
Military Accounts	1,75,869	4,088	+1,71,781	...	...	...	...	...	...	...	...	
United Provinces of Agra and Oudh and Military, Punjab—												
Civil Accounts	42,086	4,29,256	...	...	...	...	...	—3,87,170	...	...	...	+1,812
Military Accounts	4,19,309	30,327	+3,88,982	...	...	...	...	...	...	...	...	
Punjab and Military, Punjab—												
Civil Accounts	18,30,729	5,16,41,259	...	...	...	...	...	...	—4,98,10,530	...	...	+1,74,564
Military Accounts	5,13,86,026	14,00,932	+4,99,85,094	...	...	...	...	...	...	...	...	
Madras and Military, Punjab—												
Civil Accounts	...	7,247	...	...	...	...	...	...	...	—7,247	...	+922
Military Accounts	8,169	...	+8,169	...	...	...	...	...	...	...	...	
Bombay and Military, Punjab—												
Civil Accounts	1,427	1,34,404	...	...	...	...	...	...	...	...	—1,32,977	—83
Military Accounts	1,33,552	658	+1,32,894	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	1,87,859	66,08,465	—64,20,606	...	...	...	...	...	...	...	...	+2,277
Military Accounts	65,53,374	1,30,491	...	...	...	...	...	...	...	+64,22,883	...	
Central Provinces and Military, Madras—												
Civil Accounts	16,335	7,27,358	...	—7,11,023	...	...	...	...	...	...	...	+4
Military Accounts	7,27,213	16,186	...	...	...	...	...	...	...	+7,11,027	...	
Burma and Military, Madras—												
Civil Accounts	5,52,859	86,98,378	...	...	—81,45,519	...	...	...	...	...	...	— 20,332
Military Accounts	86,96,423	5,71,236	...	...	...	...	...	...	...	+81,25,187	...	
Assam and Military, Madras—												
Civil Accounts	1,809	500	...	...	...	+1,309	...	...	...	...	...	...
Military Accounts	500	1,809	...	...	...	...	...	...	...	—1,309	...	
Bengal and Military, Madras—												
Civil Accounts	3,847	1,30,627	...	...	...	...	—1,26,780	...	...	...	...	...
Military Accounts	1,29,598	2,818	...	...	...	...	...	...	...	+1,26,780	...	
United Provinces of Agra and Oudh and Military, Madras—												
Civil Accounts	8,539	3,91,946	...	...	...	...	...	—3,83,407	...	...	...	+5,040
Military Accounts	3,91,584	3,137	...	...	...	...	...	...	...	+3,88,447	...	
Punjab and Military, Madras—												
Civil Accounts	3,956	2,65,963	...	...	...	...	...	...	—2,62,007	...	...	...
Military Accounts	2,65,963	3,956	...	...	...	...	...	...	...	+2,62,007	...	
Madras and Military, Madras—												
Civil Accounts	10,64,659	1,91,59,136	...	...	...	...	...	...	...	—1,80,94,477	...	+5,902
Military Accounts	1,91,99,431	10,99,052	...	...	...	...	...	...	...	+1,81,00,379	...	
Bombay and Military, Madras—												
Civil Accounts	91,168	30,11,516	...	...	...	...	...	...	...	...	—29,20,348	+7,109
Military Accounts	29,62,068	34,611	...	...	...	...	...	...	...	+29,27,457	...	
Carried over — Civil Accounts	75,42,155	16,15,87,067	—2,47,26,552	—28,05,743	—81,44,525	—11,03,486	—75,85,641	—3,61,41,957	—5,22,92,733	—1,81,06,998	—31,37,277	—15,40,44,912
Military Accounts	16,13,82,409	73,37,497	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	...	+15,40,44,912
Net			+9,22,55,502	—28,05,743	—81,44,525	—11,03,486	—75,85,641	—3,61,41,957	—5,22,92,733	+1,89,55,860	—31,37,277	...

No. 106.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1905—*continued.*

	Cr e d	Debits.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY—*contd.*	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward { Civil Accounts	75,42,155	16,15,87,067	−2,47,26,552	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	−1,81,06,998	−31,37,277	−15,40,44,912
Military Accounts	16,13,82,409	73,37,497	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	...	+15,40,44,912
Net			+9,22,55,502	−28,05,743	−81,44,525	−11,03,486	−75,85,641	−3,61,41,957	−5,22,92,733	+1,89,55,860	−31,37,277	...
ACCOUNT BETWEEN—												
India and Military, Bombay—												
Civil Accounts	12,45,832	1,47,86,455	−1,35,40,623	...	...	...	...	...	...	...	...	+52,183
Military Accounts	1,48,07,421	12,14,615	...	...	...	...	...	...	...	...	+1,35,92,806	
Central Provinces and Military, Bombay—												
Civil Accounts	1,49,691	12,85,672	...	−11,35,981	...	...	...	...	...	...	...	−3,280
Military Accounts	12,74,343	1,41,642	...	...	...	...	...	...	...	...	+11,32,701	
Burma and Military, Bombay—												
Civil Accounts	13,084	22,803	...	...	−9,719	...	...	...	...	...	...	−598
Military Accounts	13,421	4,294	...	...	...	...	...	...	...	...	+9,127	
Assam and Military, Bombay—												
Civil Accounts	368	336	...	...	...	+32	...	...	...	...	...	...
Military Accounts	...	32	...	...	...	...	...	...	...	...	−32	
Bengal and Military, Bombay—												
Civil Accounts	769	2,971	...	...	...	...	−2,202	...	...	...	...	+92
Military Accounts	2,936	642	...	...	...	...	...	...	...	...	+2,294	
United Provinces of Agra and Oudh and Military, Bombay—												
Civil Accounts	3,932	1,25,622	...	...	...	...	...	−1,21,690	...	...	...	−3,528
Military Accounts	1,20,362	2,200	...	...	...	...	...	...	...	...	+1,18,162	
Punjab and Military, Bombay—												
Civil Accounts	15,662	3,10,523	...	...	...	...	...	...	−2,94,861	...	...	−1
Military Accounts	3,07,557	12,697	...	...	...	...	...	...	...	...	+2,94,860	
Madras and Military, Bombay—												
Civil Accounts	7,864	1,42,810	...	...	...	...	...	...	...	−1,34,946	...	...
Military Accounts	1,35,464	518	...	...	...	...	...	...	...	...	+1,34,946	
Bombay and Military, Bombay—												
Civil Accounts	17,12,866	3,19,57,440	...	...	...	...	...	...	...	...	−3,02,44,574	−44,874
Military Accounts	3,19,99,016	17,09,316	...	...	...	...	...	...	...	...	+3,01,99,700	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND MILITARY. { Civil Accounts	1,06,92,223	21,02,21,699	−3,82,67,175	−39,41,724	−81,54,244	−11,03,454	−75,87,843	−3,62,63,647	−5,25,87,594	−1,82,41,944	−3,33,81,851	−19,95,29,476
Military Accounts	20,99,52,929	1,04,23,453	+11,69,82,054	...	...	...	...	...	...	+3,70,62,858	+4,54,84,564	+19,95,29,476
Net			+7,87,14,879	−39,41,724	−81,54,244	−11,03,454	−75,87,843	−3,62,63,647	−5,25,87,594	+1,88,20,914	+1,21,02,713	...

ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and Public Works—												
Civil Accounts	9,03,69,533	4,68,83,957	+4,34,85,576	...	...	...	...	...	...	...	...	} —3,41,354
P. W. Accounts	6,00,27,858	10,38,54,788	—4,38,26,930	...	...	...	...	...	...	...	...	
Central Provinces & Public Works—												
Civil Accounts	7,02,740	89,51,795	...	—82,49,055	...	...	...	...	...	...	...	} +2,37,869
P. W. Accounts	91,59,602	6,72,678	+25,11,810	+59,75,114	...	...	...	...	...	...	...	
Burma and Public Works—												
Civil Accounts	1,73,44,548	2,59,66,051	...	...	—86,21,503	...	...	...	...	...	...	} —18,958
P. W. Accounts	2,59,48,250	1,73,45,705	—40,02,719	...	+1,26,05,264	...	...	...	...	...	...	
Assam and Public Works—												
Civil Accounts	5,27,241	37,93,319	...	...	...	—32,66,078	...	...	...	...	...	} +89,396
P. W. Accounts	38,64,860	5,09,386	+5,48,749	...	...	+28,06,725	...	...	...	...	...	
Bengal and Public Works—												
Civil Accounts	4,98,53,085	6,83,07,128	...	...	...	...	—1,84,54,043	...	...	...	...	} +5,28,943
P. W. Accounts	6,87,17,120	4,97,34,134	+86,01,795	...	...	...	+1,03,81,191	...	...	...	...	
United Provinces of Agra and Oudh and Public Works—												
Civil Accounts	3,74,61,794	3,60,00,740	...	...	...	...	...	+14,61,054	...	...	...	} +1,76,385
P.W. Accounts	3,62,95,205	3,75,79,874	—89,43,911	...	...	...	...	+76,59,242	...	...	...	
Punjab and Public Works—												
Civil Accounts	5,79,18,489	4,39,59,327	...	...	...	...	...	...	+1,39,59,162	...	...	} +77,844
P. W. Accounts	4,45,83,263	5,84,64,581	—1,51,37,131	...	...	...	...	...	+12,55,813	...	...	
Madras and Public Works—												
Civil Accounts	1,69,38,014	2,53,35,894	...	...	...	...	...	...	...	—83,97,880	...	} —6,563
P. W. Accounts	2,52,76,526	1,68,85,209	—30,57,102	...	...	...	...	...	...	+1,14,48,419	...	
Bombay and Public Works—												
Civil Accounts	10,80,54,272	6,51,66,350	...	...	...	...	...	...	...	...	+4,28,87,922	} +3,96,890
P. W. Accounts	6,44,53,589	10,69,44,621	—5,44,97,865	...	...	...	...	...	...	...	+1,20,06,833	
TOTAL ACCOUNT CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	37,91,69,716	32,43,64,561	+4,34,85,576	—82,49,055	—86,21,503	—32,66,078	—1,84,54,043	+14,61,054	+1,39,59,162	—83,97,880	+4,28,87,922	+5,48,05,155
P. W. Accts.	33,83,26,273	39,19,90,976	—11,78,03,304	+59,75,114	+1,26,05,264	+28,06,725	+1,03,81,191	+76,59,242	+12,55,813	+1,14,48,419	+1,20,06,833	—5,36,64,703
Net			—7,43,17,728	—22,73,941	+39,83,761	—4,59,353	—80,72,852	+91,20,296	+1,52,14,975	+30,50,539	+5,48,94,755	+11,40,452

No. 107.—ACCOUNT of Receipts and Disbursements on REMITTANCE ACCOUNT between ENGLAND and INDIA, for the Year ended 31st March 1905.

	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
Receipts	£	£	£	£	£	£	£	£	£	£
HIS MAJESTY'S IMPERIAL GOVERNMENT—										
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	120,705	120,705
Little Basses Light Vessel Dues	...	...	783	...	2,218	...	...	217	441	3,659
Balances of Shipping Masters' accounts	...	...	129	...	848	...	...	28	509	1,514
Receipts on account of China Expeditionary Force	182,145	...	...	...	...	...	...	...	...	182,145
Receipts on account of South African Force	...	...	...	...	...	...	...	...	44,103	44,103
Receipts on account of Indian Native Troops sent to Mauritius and Singapore	9,162	...	...	...	...	...	...	17,706	...	26,868
Receipts on account of Somaliland Expedition	...	...	...	...	...	...	...	...	313,623	313,623
Enlistment of Natives of India for service in the Colonies	40	...	...	...	...	...	...	...	...	40
Unpaid Family Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	357	...	...	...	...	...		...	...	357
Pensions paid in India to Out-pensioners of Chelsea hospital, etc.	...	...	...	...	...	...	...	...	20	20
Miscellaneous receipts—										
Civil	97	...	...	...	...	...	...	...	32	129
Military	2,283	...	...	...	...	...	...	—1,806	395	872
Marine	8,550	...	...	...	...	...	...	...	...	8,550
Total	202,634	...	912	...	3,066	...	...	16,145	479,828	702,585
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Bills drawn by the Mission to the Court of Persia	52,000	...	...	...	...	...	...	...	...	52,000
Family and Miscellaneous Remittances made by means of Rolls	23,865	...	...	...	...	...	...	8,404	10,415	42,684
Family Remittances, Indo-European Telegraph Department—										
Public Works	3,340	...	...	...	...	...	...	...	...	3,340
East Indian Railway Company— Public Works	1,427,070	...	...	...	...	...	...	...	...	1,427,070
Rajputana-Malwa Railway— do.	75,904	...	...	...	...	...	...	...	...	75,904
South Indian Railway Company— do.	124,650	...	...	...	...	...	...	—14	...	124,636
Bengal and North-Western Railway Company— do.	116,355	...	...	...	...	...	...	...	...	116,355
Great Indian Peninsula Railway Company— do.	880,292	...	...	...	...	...	...	...	...	880,292
Stores purchased in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	173	923	5,550	129	57,542	2,300	4,187	40,988	6,166	117,958
Public Works	21,393	61	26,777	3,195	12,445	7,878	11,428	20,799	2,141	106,117

Pay and Pensions paid in England, chargeable to Provincial and Local Funds, Foreign States, etc.—										
Civil	47	...	308	...	1,562	626	139	1,709	1,904	6,295
Purchase of Silver	652,774	...	...	...	...	...	...	...	3,488,294	4,141,068
Gold remitted from India	...	...	...	...	...	...	...	...	9,738	9,738
Stamps on Military Commissions—Military	51	...	...	...	...	...	...	15	9	75
Miscellaneous receipts—										
Civil	303,510	...	...	...	181	...	...	37	1,225	304,953
Military	991	...	...	...	...	...	...	205	22,906	24,102
Public Works	212	...	...	...	...	115	6,023	308	...	6,658
Marine	4	...	...	...	...	...	...	...	...	4
Total	3,682,631	984	32,635	3,324	71,730	10,919	21,777	72,451	3,542,798	7,439,249
TOTAL INDIA £	3,885,265	984	33,547	3,324	74,796	10,919	21,777	88,596	4,022,626	8,141,834

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Repayments by His Majesty's Treasury and other Public Departments, in respect of—

	£	£
Expenditure incurred in India in connection with the Somaliland Expedition	652,680	
Adjustment of expenditure brought to account in India in connection with the visit of Indian native Troops on the occasion of His Majesty's Coronation	235	
Postal and Money Order transactions (receipts in excess of payments)	6,863	
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station	106,070	
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	26,031	
Expenses incurred in India in connection with the enlistment of Natives of India for service in the Colonies	2,916	
Expenses incurred in conection with the despatch of Indian native Troops to the Mauritius, etc.	15,627	
Remittances paid in India on behalf of Officers and men of the Asiatic Artillery at Hong-Kong and Singapore	9,764	
Miscellaneous advances made in India	116,794	
	936,980	

HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—

Estates remitted from India by Administrators-General by means of Bills on London		40,414	
East Indian Railway Company:			
On Account of Debenture Stock	1,363,636		
Transfer fees and miscellaneous refunds	5,275	1,368,911	
South Indian Railway Company:			
On Account of Debentures	400,000		
Transfer fees and miscellaneous refunds	4,538	404,538	
Bengal and North Western Railway Company:			
Transfer fees and miscellaneous refunds		4,532	
Great Indian Peninsula Railway Company:			
Transfer fees and miscellaneous refunds		3,075	
Miscellaneous receipts		39,091	
Gold received from India: net sale proceeds		4,090,388	
		5,950,949	
TOTAL ENGLAND	£		6,887,929
TOTAL RECEIPTS	£		15,029,763

No. 107.—ACCOUNT of Receipts and Disbursements on Remittance Account between England and India, for the Year ended 31st March 1905 —*continued.*

Disbursements.	India, General.	Central Provinces. and Berar.	Burma.	Assam.	Bengal.	United Provinces of Agra & Oudh.	Punjab and N.-W. Frontier Province.	Madras.	Bombay.	TOTAL.
HIS MAJESTY'S IMPERIAL GOVERNMENT—	£	£	£	£	£	£	£	£	£	£
Postal and Money Order transactions in India	...	...	...	...	...	...	...	...	120,309	120,309
Little Basses Light Vessel Dues	...	...	10	...	36	...	...	10	...	56
Balances of Shipping Masters' accounts	...	...	58	...	...	...	...	15	23	96
Payments on account of China Expeditionary Force	255,084	...	...	...	...	...	...	...	...	255,084
Payments on account of South African Force	...	...	...	...	...	...	...	...	8,123	8,123
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.—										
Military	12,361	...	...	...	...	...	...	9,516	4,378	26,255
Marine	52		...	...	...	...	...	...	...	52
Enlistment of Natives of India for service in the Colonies	2,542	...	...	...	...	...	...	15	76	2,633
New Native Regiments raised to replace those employed at Colonial garrisons	92,662	...	...	...	...	...	...	...	...	92,662
Payments of Remittances on account of Hong-Kong Regiment, Asiatic Artillery and Singapore Company of Artillery	9,785	...	...	...	...	...	...	...	...	9,785
Payments on account of Indian Native troops sent to Mauritius and Singapore	14,953	...	...	...	...	...	...	43,141		58,094
Payments on account of Somaliland Expedition	...	...	...	...	...	...	...	...	528,807	528,807
Advances in India on account of the Emigration of Coolies, and supplies to His Majesty's Ships on the East India Station—										
Civil	26,635	...	...	...	...	...	...	39,002	...	65,637
Military	...	...	...	...	...	...	...	...	270	270
Marine	41,726	...	...	...	...	...	...	...	...	41,726
Miscellaneous payments—										
Civil	13,510	66	1,885	...	13	...	...	29	499	16,002
Military	89,302	...	...	...	...	...	...	9,940	12,271	111,513
Marine	18,875	...	...	...	...	...	...	...	...	18,875
Public Works	236	...	...	...	...	...	...	...	...	236
Total	577,723	66	1,953	...	49	...	...	101,668	674,756	1,356,215
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—										
Family and Miscellaneous Remittances made by means of Rolls, etc.	101	...	...	...	...	...	...	15	4	120
Remittances by Administrator General	...	...	...	...	46	...	...	...	...	46

East Indian Railway	1,363,637	...	...	...	...	...	...	...	...	...	1,363,637
South Indian Railway	400,000	...	...	...	...	...	...	...	...	...	400,000
Gold remitted from India	...	...	...	...	...	...	...	...	...	4,500,001	4,500,001
Miscellaneous payments—											
Civil	304,439	...	371	...	973	...	3	13,473	2,171		321,430
Military	630	...	...	...	...	...	...	177	159		966
Public Works	115	...	...	...	...	...	...	...	...		115
Marine	46	...	...	...	...	...	...	...	...		46
Total	2,068,968	...	371	...	1,019	...	3	13,665	4,502,335		6,586,361
TOTAL INDIA £	2,646,691	66	2,324	...	1,068	...	3	115,333	5,177,091		7,942,576

ENGLAND:

HIS MAJESTY'S IMPERIAL GOVERNMENT—

Payments to His Majesty's Treasury and other Public Departments, on account of—

	£	£
Somaliland Expedition: Balances of Field Examiner's accounts	1,462	
Little Basses Light Vessel Dues	2,697	
Balances of Shipping Masters' accounts	984	
Miscellaneous	715	
	5,858	
HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON—		
Family and Miscellaneous Remittances	44,016	
Remittances by Administrators-General	42,429	
East Indian Railway Company:—		
For discharge of Debentures 800,000		
Advances for purchase of Stores, &c. 632,344		
	1,432,344	
Rajputana-Malwa Railway: Advances for purchase of Stores, etc.	75,904	
South Indian Railway Company: ditto	129,174	
Bengal and North-Western Railway Company: ditto	120,887	
Great Indian Peninsula Railway Company: ditto	883,367	
Stores chargeable to Provincial and Local Funds and to Native States	224,091	
Bills drawn by the Mission to the Court of Persia, in respect of advances made on Indian account	54,000	
Pay and Pensions chargeable to Native States, Local Funds, etc.	6,295	
Miscellaneous payments to be brought to charge or recovered in India	34,822	
Purchase of Silver	4,540,378	
	7,587,707	
TOTAL ENGLAND £		7,593,565
TOTAL DISBURSEMENTS £		15,536,141

APPENDIX B

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1904-1905.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	₹	₹	₹	₹	₹	₹
LAND REVENUE—						
Income from Land, the property of the Funds	3,68,184	1,22,857	13,12,509	14,427	70,619	18,88,596
STAMPS—						
Sale of Stamps	...	38,517	...	...	...	38,517
EXCISE—						
License Fees and Duties	8,496	55,414	...	...	1,35,235	1,99,145
PROVINCIAL RATES—						
Rates and Cesses on Lands	...	14,692	...	...	...	14,692
Miscellaneous	142	...	...	...	...	142
ASSESSED TAXES—						
Taxes upon Houses	3,03,185	4,49,754	...	...	...	7,54,939
Licenses on Trades and Professions	30,109	3,564	...	1,642	...	35,315
Chowkidari Tax	35,112	30,106	...	...	...	65,218
Octroi	8,22,586	95,852	...	...	...	9,18,438
Miscellaneous (including Taxes on Horses and Carriages)	76,037	21,102	...	...	785	97,924
REGISTRATION—						
Fees and Miscellaneous	...	1,738	...	...	...	1,738
INTEREST—						
Interest on Government Securities and other Investments	1,805	16,381	2,52,672	1,07,926	92,781	4,71,565
POLICE—						
Fees, Fines, and Forfeitures	45,349	12,895	6,720	1,709	10,139	76,812
Unclaimed Property	746	2,271	...	...	...	3,017
Miscellaneous (including Cattle-pound receipts)	29,651	10,590	...	...	1,30,929	1,71,170
MARINE—						
Hire of Vessels	...	...	19,094	49,877	4,803	73,774
Sale-proceeds of Vessels and Stores	...	...	1,000	9,899	...	10,899
Pilotage receipts	...	...	2,13,532	3,00,850	3,62,845	8,77,227
Other Fees and Dues	...	...	88,99,672	57,16,143	2,00,906	1,48,16,721
EDUCATION—						
School Fees	...	3,116	...	...	2,73,776	2,76,892
Miscellaneous	...	9,374	...	...	78,193	87,567
MEDICAL—						
Hospital receipts (including sale of Medicines)	1,763	4,227	742	...	...	6,732
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	31,150	10,747	...	...	40	41,937
Public Exhibitions and Fairs	...	513	...	...	...	513
Scientific—						
Museum	...	568	...	...	...	568
Sanitation—						
Conservancy Tax and Fees	2,56,734	57,753	...	...	...	3,14,487
Sales of Manure, etc.	74,183	21,353	31,813	...	...	1,27,349
Water-supply—						
Sale of Water	45,145	10,791	1,25,437	83,545	...	2,64,918
Other receipts	30,274	3,119	...	7,360	...	40,753
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	94	60,525	1,50,059	...	2,10,678
MISCELLANEOUS—						
Sales of old Materials	10,512	1,680	35,949	3,080	19,103	70,324
Sales of Land and Houses	...	936	11,371	...	...	12,307
Contributions (including Grants-in-aid from Government)	4,92,458	71,437	15,04,353	9,06,779	9,084	29,84,111
Rents of Houses	25,853	24,358	9,60,851	76,031	3,245	10,90,338
Sales of Fruit, Grass, etc.	1,87,544	9,615	2,326	5,650	10	2,05,145
Miscellaneous	2,90,030	3,60,265	1,69,728	2,63,907	1,15,409	11,99,339
PUBLIC WORKS—						
Tolls and Ferries	4,736	16,371	31,81,044	1,85,079	1,67,408	35,54,638
Miscellaneous	35,897	2,465	12,16,303	...	2,92,602	15,47,267
DEPOSITS AND ADVANCES—						
Loans by Public Subscription	...	...	36,50,000	21,24,749	...	57,74,749
Sale-proceeds of Investments	...	...	3,57,121	3,91,985	32,484	7,81,590
Stock Account	...	...	61,354	57,745	...	1,19,099
Other Deposits and Advances	13,371	15,000	25,04,369	21,98,010	1,969	47,32,719
TOTAL RECEIPTS ₹	32,23,052	14,99,515	2,45,78,485	1,26,56,452	20,02,355	4,39,59,869
OPENING BALANCE ₹	(a)6,81,189	6,52,166	35,64,779	39,93,446	9,89,073	98,80,653
GRAND TOTAL ₹	39,04,241	21,51,681	2,81,43,264	1,66,49,898	29,91,438	5,38,40,522

(a) The difference between this and the closing balance of last year is explained in the detailed account.

for the Year ended 31st March 1905.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	₹	₹	₹	₹	₹	₹
Refunds—						
Refunds of Taxes	47,077	1,052	5,911	6,328	146	60,514
Miscellaneous Refunds	4,536	2,010	...	75,992	26,700	1,09,238
Charges of Collection of Revenue—						
Excise Establishments	...	708	...	...	1,752	2,460
Rate and Cess collecting Establishments	60,852	28,921	2,759	...	...	92,532
Other collecting Establishments	26,832	27,078	5,58,037	7,61,644	5,356	13,78,947
Interest—						
Interest on Debt	2,832	255	46,56,694	2,86,899	6,527	49,53,207
General Administration—						
Establishments engaged in General Management and Accounts	1,64,808	1,11,877	7,24,212	2,69,543	48,377	13,18,817
Contributions towards Establishment in Government Offices	9,042	9,564	50,783	26,258	6,683	1,02,280
Law and Justice—						
Criminal Courts	166	15,329	...	1,234	...	16,729
Jails	402	586	...	...	...	988
Police—						
Executive Force	3,10,689	2,60,905	95,828	60,321	20,259	7,48,002
Miscellaneous (including Cattle-pounds)	8,913	11,537	...	4,308	1,20,595	1,45,353
Marine—						
Dockyard and Port Establishments	...	...	12,93,255	9,54,581	43,546	22,91,382
Pilotage Establishments	...	...	1,47,513	1,27,987	2,54,706	5,30,206
Ship and Boat Establishments	...	...	1,89,013	2,14,650	51,050	4,54,713
Light-houses and Light-ships	...	...	1,96,951	1,16,427	...	3,13,378
Building, Purchase, and Repair of Ships	...	...	78,922	3,78,619	30,111	4,87,652
Miscellaneous	...	...	33,06,260	2,76,494	55,529	36,38,283
Education—						
Inspection	...	85	...	...	...	85
Colleges and Schools	2,125	16,223	...	...	2,68,925	2,87,273
Scholarships and Prizes	...	818	...	...	9,290	10,108
Grants-in-aid	11,836	25,122	...	...	2,100	39,058
Miscellaneous	...	620	...	...	1,04,078	1,04,698
Medical—						
Professional Establishments	36,743	2,381	11,873	27,207	...	78,204
Hospitals and Dispensaries	2,84,201	77,672	18,917	1,92,691	65,421	6,38,062
Vaccination	9,799	8,261	...	...	...	18,060
Minor Departments—						
Public Gardens (Establishment and other charges)	1,18,969	23,383	...	...	...	1,42,352
Cemeteries (Establishment and other charges)	9,423	252	...	...	...	9,675
Public Exhibitions and Fairs	...	2,225	...	...	...	2,225
Conservancy (Establishment and other charges)	11,77,275	2,58,904	27,553	4,064	13,409	14,81,205
Water-supply (Establishment and other charges)	64,157	7,507	25,356	...	...	97,020
Statistical Establishments	...	1,522	...	...	34,438	35,960
Vaterinary charges (Establishment and other charges)	...	673	...	...	...	673
Superannuation—						
Pensions and Gratuities	1,774	6,456	1,14,896	54,492	2,703	1,80,321
Miscellaneous—						
Rents, Rates, and Taxes	11,215	...	7,57,525	62,252	2,479	8,33,471
Petty Establishments	67,457	30,059	...	2,282	...	99,798
Miscellaneous	1,38,279	1,73,038	6,71,097	4,85,450	4,99,440	19,07,304
Public Works—						
Supervising Establishment, Tools and Plant	9,202	5,568	4,21,406	3,16,531	25,595	7,78,302
Stock not chargeable to any particular work	...	...	3,21,176	...	...	3,21,176
Original Works—						
Buildings	32,979	31,832	18,27,925	2,83,542	8,374	21,84,652
Roads	36,915	27,968	7,235	3,357	3,891	73,366
Port Appliances	...	...	18,99,376	18,94,683	...	37,94,059
Other Works	74,021	57,640	23,20,901	7,24,603	31,382	32,14,547
Maintenance and Repairs—						
Buildings	38,040	26,773	35,299	48,933	1,150	1,50,195
Roads	1,94,287	52,450	20,130	11,776	10,630	2,89,273
Port Appliances	...	...	...	2,70,658	...	2,70,658
Other Works	41,668	32,014	4,89,347	33,669	1,09,929	7,06,627
Petty Construction and Repairs	15,611	98,747	40,679	25,406	45,827	2,26,270
Deposits and Advances—						
Repayment of Loans from Government	24,679	292	3,52,978	68,953	2,130	4,49,032
Repayment of Loans from the Public	...	...	...	60,000	...	60,000
Investment in Government Securities or otherwise	1,000	1,100	10,24,810	18,18,903	54,612	29,00,425
Stock Account	...	...	1,59,913	1,25,715	...	2,85,628
Other Deposits and Advances	17,440	23,294	27,19,246	21,59,183	38,781	49,57,944
Total Disbursements ₹	30,49,304	14,62,701	2,45,79,726	1,22,35,635	20,05,921	4,33,33,287
Closing Balance ₹	8,54,937	6,88,980	35,63,538	44,14,263	9,85,617	1,05,07,235
GRAND TOTAL ₹	39,04,241	21,51,681	2,81,43,264	1,66,49,898	29,91,438	5,38,40,522

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
LAND REVENUE—											
Income from Land, the property of the Funds	44,669	18,837	14,238	194	5,893	1,42,955	97,938	24,237	72	19,151	3,68,184
EXCISE—											
License Fees and Duties	8,460	...	...	...	...	...	36	...	...	...	8,496
PROVINCIAL RATES—											
Miscellaneous	...	...	...	...	...	...	...	142	...	...	142
ASSESSED TAXES—											
Taxes upon Houses	53,689	...	21,043	1,638	21,581	39,282	83,144	13,751	13,238	57,819	3,05,185
Licenses on Trades and Professions	650	1,239	2,402	...	108	8,511	153	1,042	3,106	12,898	30,109
Chowkidari Tax	25,112	...	...	...	506	8,994	...	...	...	...	35,112
Octroi	1,74,809	95,249	...	...	...	1,70,908	2,48,626	54,626	...	78,368	8,22,586
Miscellaneous (including Taxes on Horses and Carriages)	9,471	6,254	7,602	122	2,817	5,408	11,497	2,649	4,055	26,162	76,037
INTEREST—											
Interest on Government Securities and other Investments	...	80	...	...	...	1,725	...	...	...	...	1,805
POLICE—											
Fees, Fines, and Forfeitures	8,472	1,949	2,344	26	3,410	8,925	9,469	3,421	1,426	5,907	45,349
Unclaimed Property	652	...	38	...	7	...	42	...	7	...	746
Miscellaneous (including Cattle-pound receipts)	2,062	3,046	1,631	1,080	2,641	10,976	3,601	436	1,252	2,926	29,651
MEDICAL—											
Hospital receipts (including sale of Medicines)	...	65	...	...	1,178	...	446	74	...	...	1,763
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	4,758	1,380	4,394	...	...	7,301	10,640	357	...	2,320	31,150
Sanitation—											
Conservancy Tax and Fees	32,230	14,933	25,938	240	16,833	65,352	32,995	5,025	1,386	61,802	2,56,734
Sales of Manure, etc.	5,340	3,884	...	...	449	6,588	21,165	2,065	839	33,853	74,183
Water-supply—											
Sale of Water	26,173	...	543	...	11,328	...	1,703	4,604	354	440	45,145
Other receipts	...	2,393	...	512	...	26,302	923	...	...	144	30,274
MISCELLANEOUS—											
Sales of old Materials	1,487	263	695	32	256	2,630	1,318	3,409	...	422	10,512
Sales of Land and Houses	...	...	...	...	...	...	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	1,57,848	7,169	1,09,258	4,803	27,228	3,585	53,935	34,822	15,711	78,099	4,92,458
Rents of Houses	7,519	1,327	629	...	333	972	2,946	6,558	...	5,569	25,853
Sales of Fruit, Grass, etc.	11,503	13,698	3,606	1,243	7,574	79,545	37,607	5,472	6,262	21,034	1,87,514
Miscellaneous	50,778	17,027	31,700	...	20,222	61,383	41,723	14,034	6,438	46,725	2,90,030
PUBLIC WORKS—											
Tolls and Ferries	...	...	58	...	2,068	...	...	...	2,500	110	4,736
Miscellaneous	13,170	328	...	...	7	19,230	2,871	10	...	281	35,897
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	...	...	...	...	...	...	...
Other Deposits and Advances	4,770	362	190	...	11	...	...	...	...	8,038	13,371
TOTAL RECEIPTS ₹	6,44,122	1,89,483	2,26,309	9,890	1,24,450	6,70,572	6,62,778	1,76,734	56,646	4,62,068	32,22,052
OPENING BALANCE ₹	1,92,407	26,425	(a)16,670	2,115	22,663	1,61,840	(b)1,33,743	(c)40,852	6,909	77,565	6,81,189
GRAND TOTAL ₹	8,36,529	2,15,908	2,42,979	12,005	1,47,113	8,32,412	7,96,521	2,17,586	63,555	5,39,633	39,04,241

Disbursements.												
REFUNDS—												
Refunds of Taxes	10,049	20,350	60	...	113	1,713	12,943	1,197	63	589	47,077
Miscellaneous Refunds	1,885	47	35	18	163	818	1,415	...	51	104	4,536
CHARGES OF COLLECTION OF REVENUE—											
Rate and Cess collecting Establishments	13,859	...	3,424	...	2,845	16,384	9,923	3,204	2,344	8,869	60,852
Other collecting Establishments	2,514	8,676	...	...	725	...	13,980	937	...	...	26,832
INTEREST—											
Interest on Debt	...	740	...	...	...	...	...	...	...	2,092	2,832
GENERAL ADMINISTRATION—											
Establishments engaged in General Management and Accounts	26,971	7,493	12,826	751	6,651	36,134	35,845	10,749	4,641	22,747	1,64,808
Contributions towards Establishment in Government Offices	1,992	...	1,409	...	1,145	2,608	879	...	...	1,009	9,042
LAW AND JUSTICE—											
Criminal Courts	119	...	...	...	...	45	2	...	...	...	166
Jails	394	...	...	...	3	1	4	...	...	...	402
POLICE—											
Executive Force	58,125	16,670	28,049	...	9,613	54,606	76,603	16,946	...	50,077	3,10,689
Miscellaneous (including Cattle-pounds)	569	741	544	399	708	1,415	1,394	1,506	773	864	8,913
EDUCATION—											
Colleges and Schools	...	...	...	...	...	...	...	...	...	2,125	2,125
Grants-in-aid	5,908	50	...	...	84	1,494	4,240	...	...	60	11,836
MEDICAL—											
Professional Establishments	21,931	...	...	...	...	...	14,812	...	...	...	36,743
Hospitals and Dispensaries	25,722	19,272	8,612	...	15,890	(d)69,357	44,959	10,375	14,068	(d) 76,006	2,84,261
Vaccination	1,195	294	497	300	340	2,971	2,392	314	...	1,496	9,799
MINOR DEPARTMENTS—											
Public Gardens (Establishment and other charges)	16,015	6,120	10,755	10	3,994	36,497	29,564	8,744	...	7,270	1,18,969
Cemeteries (Establishment and other charges)	2,120	...	...	...	459	3,404	3,095	345	...	...	9,423
Conservancy (Establishment and other charges)	2,05,034	70,247	84,234	7,623	45,088	2,25,819	2,44,659	84,467	26,351	1,83,753	11,77,275
Water-supply (Establishment and other charges)	24,178	6,488	2,632	180	4,094	16,550	785	3,307	44	5,859	64,157
SUPERANNUATION—											
Pensions and Gratuities	310	...	...	...	...	...	1,374	...	...	90	1,774
MISCELLANEOUS—											
Rents, Rates, and Taxes	1,337	721	...	...	5,776	1,080	1,342	413	...	546	11,215
Petty Establishments	29,673	4,735	4,707	172	3,412	9,779	10,182	4,100	220	477	67,457
Miscellaneous	9,610	2,156	18,791	...	2,799	36,175	48,178	9,888	5,145	5,537	1,38,279
PUBLIC WORKS—											
Supervising Establishment, Tools and Plant	6,554	1,229	180	...	...	...	...	...	51	1,188	9,202
Original Works—											
Buildings	6,083	570	2,303	...	280	15,652	2,198	180	...	5,713	32,979
Roads	2,306	2,128	120	...	...	3,253	19,352	1,343	...	2,413	30,915
Other Works	12,369	2,685	...	...	491	46,206	5,979	1,812	...	4,479	74,021
Maintenance and Repairs—											
Buildings	13,754	2,001	1,266	...	1,472	10,310	6,340	825	350	1,722	38,040
Roads	38,357	11,322	15,837	1,035	5,834	42,819	45,449	4,369	2,742	26,523	1,94,287
Other Works	10,635	4,588	11,387	...	339	6,303	3,441	593	685	3,697	41,668
Petty Construction and Repairs	4,589	114	...	350	343	3,206	4,578	232	213	1,986	15,611
DEPOSITS AND ADVANCES—											
Repayment of Loans from Government	10,000	5,160	...	...	...	...	...	...	...	9,579	24,679
Investment in Government Securities or otherwise	1,000	...	...	...	...	...	...	...	...	...	1,000
Other Deposits and Advances	6,062	...	900	...	520	87	...	...	905	8,966	17,440
TOTAL DISBURSEMENTS . R	5,71,219	1,94,537	2,08,568	10,838	1,13,181	6,44,686	6,45,907	1,65,846	58,646	4,35,876	30,49,304
CLOSING BALANCE . R	2,65,310	21,371	34,411	1,167	33,932	1,87,726	1,50,614	51,740	4,909	1,03,757	8,54,937
GRAND TOTAL . R	8,36,529	2,15,908	2,42,979	12,005	1,47,113	8,32,412	7,96,521	2,17,586	63,555	5,39,633	39,04,241

(a) Differs from last year's closing balance by ₹4,726 on account of the inclusion of the balance of the Rangoon Cantonment Garden Fund.
(b) Differs from last year's closing balance by ₹5,05 for corrections since made.
(c) Do. by ₹754 do. do. do. do.
(d) Includes Plague charges

II.—ACCOUNT of TOWN AND BAZAR FUNDS, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
LAND REVENUE—											
Income from Land, the property of the Funds	61,945	424	156	1,278	54,562	...	...	...	...	4,492	1,22,857
STAMPS—											
Sale of Stamps	38,517	...	...	...	...	...	...	...	...	...	38,517
EXCISE—											
License Fees and Duties	55,414	...	...	...	...	...	...	...	...	...	55,414
PROVINCIAL RATES—											
Rates and Cesses on Lands	2,987	...	...	...	6,120	...	...	...	...	5,585	14,692
ASSESSED TAXES—											
Taxes upon Houses	7,793	...	65,723	1,182	...	3,71,848	...	101	...	3,107	4,49,754
Licenses on Trades and Professions	1,841	114	...	...	...	1,552	...	...	...	57	3,564
Chowkidari Tax	24,047	...	...	...	...	...	6,059	...	...	...	30,106
Octroi	95,852	...	...	...	...	...	...	...	...	...	95,852
Miscellaneous (including Taxes on Horses and Carriages)	11,217	...	4,618	...	...	...	32	...	...	5,235	21,102
REGISTRATION—											
Fees and Miscellaneous	1,738	...	...	...	...	...	...	...	...	...	1,738
INTEREST—											
Interest on Government Securities and other Investments	14,559	...	...	...	...	185	...	...	...	1,637	16,381
POLICE—											
Fees, Fines, and Forfeitures	5,691	...	6,615	...	...	...	...	...	...	589	12,895
Unclaimed Property	364	...	1,907	...	...	...	...	...	...	...	2,271
Miscellaneous (including Cattle-pound receipts)	5,202	100	2,626	2,587	...	...	...	...	...	75	10,590
EDUCATION—											
School Fees	3,017	...	...	...	...	...	...	...	...	99	3,116
Miscellaneous	8,902	...	196	...	...	...	...	...	...	276	9,374
MEDICAL—											
Hospital receipts (including sale of Medicines)	152	...	2,460	...	...	...	...	...	...	1,615	4,227
MINOR DEPARTMENTS—											
Agriculture—											
Public Gardens	10,464	220	...	...	...	...	...	...	...	63	10,747
Public exhibitions and fairs	...	...	...	...	...	513	...	...	...	...	513
SCIENTIFIC—											
Museum	568	...	...	...	...	...	...	...	...	...	568
Sanitation—											
Conservancy Tax and Fees	39,644	...	15,287	...	...	...	...	268	...	2,554	57,753
Sales of Manure, etc.	353	...	...	...	...	20,981	...	...	...	19	21,353
Water-supply—											
Sale of water	10,693	...	...	...	...	...	...	...	...	98	10,791
Other receipts	3,119	...	...	...	...	...	...	...	...	...	3,119
SUPERANNUATION—											
Contribution towards pension	— 94	...	...	...	...	...	...	...	...	...	94
MISCELLANEOUS—											
Sales of old Materials	522	...	1,151	...	...	...	...	...	...	7	1,680
Sales of Land and Houses	158	...	778	...	...	...	...	...	...	...	936
Contributions (including Grants-in-aid from Government)	13,257	4,200	41,067	4,300	...	...	...	...	...	8,613	71,437
Rents of Houses	6,951	80	...	...	...	10,140	...	165	...	7,022	24,358
Sales of Fruit, Grass, etc.	2,399	1	1,855	...	...	1,428	...	122	...	3,809	9,615
Miscellaneous	46,613	322	2,44,332	1,325	29,839	35,262	...	46	...	2,526	3,60,265
PUBLIC WORKS—											
Tolls and Ferries	...	...	12,526	...	1,263	...	...	...	...	2,582	16,371
Miscellaneous	317	...	2,074	...	...	...	...	...	...	74	2,465
DEPOSITS AND AVDANCES—											
Other Deposits and Advances	7,711	75	6,650	10	...	225	...	18	...	311	15,000
TOTAL RECEIPTS . R	4,82,101	5,536	4,10,021	10,682	91,784	4,42,134	6,091	721	...	50,445	14,99,515
OPENING BALANCE . R	(a 2,74,051	7,199	1,68,566	9,560	60,710	1,01,069	1,529	772	...	28,710	6,52,166
GRAND TOTAL . R	7,56,152	12,735	5,78,587	20,242	1,52,494	5,43,203	7,620	1,493	...	79,155	21,51,681

Disbursements.												
REFUNDS—												
Refunds of Taxes	142	...	657	...	...	231	22	...	...	...	1,052	
Miscellaneous Refunds	987	...	624	...	75	221	...	...	...	103	2,010	
CHARGES OF COLLECTION OF REVENUE—												
Excise Establishment	708	...	...	...	...	...	...	...	...	...	708	
Rate and Case collecting Establishments	4,272	...	156	...	...	23,713	437	...	...	343	28,921	
Other collecting Establishments	6,768	...	5,826	...	9,538	4,578	...	...	...	368	27,078	
INTEREST—												
Interest on Debt	255	...	...	...	...	...	...	...	...	...	255	
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	44,539	17	26,870	870	25,922	5,453	2	177	...	8,027	1,11,877	
Contribution towards Establishments in Government Offices	3,057	...	6,000	...	345	...	...	...	...	162	9,564	
LAW AND JUSTICE—												
Criminal Courts	15,329	...	...	...	...	...	...	...	...	...	15,329	
Jails	586	...	...	...	...	...	...	...	...	...	586	
POLICE—												
Executive Force	56,565	...	...	...	...	1,99,466	3,991	...	...	883	2,60,905	
Miscellaneous (including Cattle-pounds)	4,587	...	2,036	727	...	4,035	90	...	...	62	11,537	
EDUCATION—												
Inspection	63	...	...	...	...	...	...	...	...	22	85	
Colleges and Schools	14,535	...	...	...	...	9	...	...	...	1,679	16,223	
Scholarships and Prizes	798	...	...	...	...	...	...	...	...	20	818	
Grants-in-aid	8,016	...	13,004	204	3,220	678	...	...	...	...	25,122	
Miscellaneous	256	...	70	...	...	...	...	...	...	294	620	
MEDICAL—												
Professional Establishments	2,381	...	...	...	...	...	...	...	...	...	2,381	
Hospitals and Dispensaries	18,646	...	43,752	160	4,978	4,296	...	...	...	(b)5,840	77,672	
Vaccination	1,047	...	2,036	...	...	5,148	...	...	...	30	8,261	
MINOR DEPARTMENTS—												
Public Gardens (Establishment and other charges)	19,068	511	562	...	2,011	920	...	...	...	311	23,383	
Cemeteries (Establishment and other charges)	132	...	120	...	...	...	...	...	...	...	252	
Public Exhibitions and Fairs	1,031	...	...	...	700	494	...	...	...	...	2,225	
Conservancy (Establishment and other charges)	45,666	692	80,441	2,055	...	1,18,926	1,440	217	...	9,467	2,58,904	
Water-supply (Establishment and other charges)	6,517	...	...	258	...	...	...	...	...	732	7,507	
Statistical Establishments	673	...	...	...	...	849	...	...	...	...	1,522	
Veterinary charges (Establishment and other charges)	...	673	...	...	...	...	...	...	...	...	673	
SUPERANNUATION—												
Pensions and Gratuities	5,753	...	...	...	...	...	...	...	...	703	6,456	
MISCELLANEOUS—												
Rents, Rates and Taxes	...	...	...	...	...	...	...	...	...	...	...	
Petty Establishments	6,808	132	19,255	413	...	589	...	...	...	2,862	30,059	
Miscellaneous	1,06,481	...	31,736	462	32,551	1,357	...	31	...	420	1,73,038	
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	2,848	2	980	905	...	...	...	...	...	833	5,568	
Original Works—												
Buildings	5,826	212	25,741	...	...	...	...	53	...	...	31,832	
Roads	370	...	27,598	...	...	...	...	...	...	...	27,968	
Other Works	7,477	465	32,829	...	16,267	...	...	27	...	585	57,640	
Maintenance and Repairs—												
Buildings	10,458	152	9,132	457	...	...	...	8	...	6,566	26,773	
Roads	7,185	2,559	37,974	1,280	...	...	...	52	...	3,400	52,450	
Other Works	2,123	162	19,900	3,562	5,706	...	...	61	...	500	32,014	
Petty Construction and Repairs	8,254	...	...	...	...	87,651	15	...	...	2,827	98,747	
DEPOSITS AND ADVANCES—												
Repayment of Loans from Government	292	...	...	...	...	...	...	...	...	...	292	
Investment in Government Securities or Otherwise	...	...	...	...	...	100	...	...	...	1,000	1,100	
Other Deposits and Advances	10,851	75	5,865	...	...	6,503	...	...	...	...	23,294	
TOTAL DISBURSEMENTS ... ₹	4,31,350	5,642	3,93,164	11,353	1,01,313	4,65,217	5,997	626	...	48,039	14,62,701	
CLOSING BALANCE ... ₹	3,24,802	7,093	1,85,423	8,889	51,181	77,986	1,623	867	...	31,116	6,88,980	
GRAND TOTAL ... ₹	7,56,152	12,735	5,78,587	20,242	1,52,494	5,43,203	7,620	1,493	...	79,155	21,51,681	

(a) Differs from last year's closing balance by ₹1,954 for corrections since made.
(b) Includes Plague charges.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1905.

	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Receipts.									
Land Revenue—									
Income from Land, the property of the Funds	3,89,033	...	9,23,476	13,12,509	...	...	...	14,427	14,427
Assessed Taxes—									
Licenses on Trades and Professions	...	...	...	...	...	1,642	...	...	1,642
Interest—									
Interest on Government Securities and other Investments	18,737	14,412	2,19,523	2,52,672	8,455	...	13,898	85,573	1,07,926
Police—									
Fees, Fines and Forfeitures	6,720	...	...	6,720	1,682	...	...	27	1,709
Marine—									
Hire of Vessels	9,404	...	9,690	19,094	24,560	...	...	25,317	49,877
Sale-proceeds of Vessels and Stores	...	...	1,000	1,000	7,431	...	1,625	843	9,899
Pilotage receipts	...	...	2,13,532	2,13,532	...	...	56,748	2,44,102	3,00,850
Other Fees and Dues	79,84,727	7,19,102	1,95,843	88,99,672	20,88,860	1,14,153	7,10,724	28,02,406	57,16,143
Medical—									
Hospital receipts (including sale of Medicines)	675	...	67	742	...	...	...	...	...
Minor Departments—									
Water-supply—									
Sale of Water	...	10,726	1,14,711	1,25,437	14,918	...	...	68,627	83,545
Other Receipts	...	...	...	...	...	7,360	...	...	7,360
Sanitation—									
Conservancy tax and fees	31,813	...	...	31,813	...	...	...	...	...
Superannuation—									
Contributions towards Pensions	...	...	60,525	60,525	1,50,034	...	...	25	1,50,059
Miscellaneous—									
Sales of old Materials	35,949	...	...	35,949	...	2,452	...	628	3,080
Sales of Land and Houses	8,528	...	2,843	11,371	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	6,68,353	8,36,000	...	15,04,353	...	5,650	8,91,166	9,963	9,06,779
Rents of Houses	3,86,993	7,951	5,65,907	9,60,851	...	...	...	76,031	76,031
Sales of Fruit, Grass, etc.	...	...	2,326	2,326	...	...	...	5,650	5,650
Miscellaneous	...	3,965	1,65,763	1,69,728	2,21,508	11,780	4,006	26,613	2,63,907
Public Works—									
Tolls and Ferries	...	...	31,81,044	31,81,044	...	...	...	1,85,079	1,85,079
Miscellaneous	...	...	12,16,303	12,16,303	...	...	...	...	...
Deposits and Advances—									
Loans by Public Subscription	...	...	36,50,000	36,50,000	20,00,000	...	...	1,24,749	21,24,749
Sale-proceeds of Investments	...	3,57,121	...	3,57,121	...	...	...	3,91,985	3,91,985
Stock Account	...	...	61,354	61,354	57,745	...	...	...	57,745
Other Deposits and Advances	3,48,858	...	21,55,511	25,04,369	1,50,359	883	1,51,033	18,95,735	21,98,010
Total Receipts ₹	98,89,790	19,49,277	1,27,39,418	2,45,78,485	47,25,552	1,43 920	18,29,200	59,57,780	1,26,56,452
Opening Balance. ₹	7,72,657	1,25,677	26,66,445	35,64,779	21,08,628	73,161	6,08,826	12,02,831	39,93,446
TOTAL GRAND ₹	1,06,62,447	20,74,954	1,54,05,863	2,81,43,264	68,34,180	2,17,081	24,38,026	71,60,611	1,66,49,898

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	5,911	...	5,911	...	...	3,176	3,152	6,328
Miscellaneous Refunds	...	...	...	...	68,493	3,494	3,247	758	75,992
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess collecting Establishments	...	2,759	...	2,759	...	...	...	...	...
Other collecting Establishments	34,052	...	5,23,985	5,58,037	...	...	...	7,61,644	7,61,644
INTEREST—									
Interest on Debt	20,76,368	1,65,866	24,14,460	46,56,694	55,142	1,091	624	2,30,042	2,86,899
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	3,44,747	2,33,747	1,45,718	7,24,212	79,331	13,716	55,991	1,20,505	2,69,543
Contributions towards Establishment in Government Offices	43,433	4,800	2,500	50,733	4,921	88	2,150	19,099	26,258
LAW AND JUSTICE—									
Criminal Courts	...	...	...	...	616	...	...	618	1,234
POLICE—									
Executive Force	60,593	...	35,235	95,828	42,522	1,200	...	16,599	60,321
Miscellaneous (including Cattle-pounds)	...	...	...	...	...	...	...	4,308	4,308
MARINE—									
Dockyard and Port Establishments	11,87,967	...	1,05,288	12,93,255	4,39,914	11,304	4,56,008	47,355	9,54,581
Pilotage Establishments	...	...	1,47,513	1,47,513	...	...	66,129	61,858	1,27,987
Ship and Boat Establishments	1,61,060	...	27,953	1,89,013	1,42,320	29,470	15,537	27,323	2,14,650
Light-houses and Light-ships	1,75,932	...	21,019	1,96,951	4,200	5,945	57,212	49,070	1,16,427
Building, Purchase, and Repair of Ships	...	...	78,922	78,922	1,07,763	...	...	2,70,856	3,78,619
Miscellaneous	31,92,283	36,641	77,336	33,06,260	1,20,415	...	76,019	80,060	2,76,494
MEDICAL—									
Professional Establishments	4,800	...	7,073	11,873	12,817	...	...	14,390	27,207
Hospitals and Dispensaries	3,096	...	(a)15,821	18,917	1,87,691	...	...	(a) 5,000	1,92,691
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	27,553	...	...	27,553	...	...	...	4,064	4,064
Water-supply (Establishment and other charges)	...	...	25,356	25,356	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	80,969	...	33,927	1,14,896	11,894	3,284	18,624	20,690	54,492
MISCELLANEOUS—									
Rents, Rates, and Taxes	2,90,725	...	4,66,800	7,57,525	55,196	...	...	7,056	62,252
Petty Establishment	...	...	...	...	...	2,282	...	...	2,282
Miscellaneous	...	...	6,71,097	6,71,097	19,308	19,416	4,45,624	1,102	4,85,450
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	...	4,21,406	...	4,21,406	1,44,386	...	1,640	1,70,505	3,16,531
Stock not chargeable to any particular work	3,21,176	...	...	3,21,176	...	...	...	...	...
Original Works—									
Buildings	10,60,251	4,65,289	3,02,385	18,27,925	2,00,041	...	2,515	80,986	2,83,542
Roads	2,750	...	4,485	7,235	2,860	...	...	497	3,357
Port Appliances	5,22,480	...	13,76,896	18,99,376	15,60,437	...	...	3,34,246	18,94,683
Other Works	11,85,167	24,095	11,17,639	23,26,901	7,21,773	...	2,830	...	7,24,603
Maintenance and Repairs—									
Buildings	...	...	35,299	35,299	17,997	...	1,753	29,183	48,933
Roads	...	...	20,130	20,130	11,776	...	...	...	11,776
Port Appliances	...	...	...	...	54,798	...	...	2,15,860	2,70,658
Other Works	..	...	4,89,347	4,89,347	31,269	103	829	1,468	33,669
Petty Construction and Repairs	...	40,679	...	40,679	3,585	3,704	270	17,847	25,406
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	2,55,032	96,052	1,894	3,52,978	1,039	1,429	...	66,485	68,953
Repayment of Loans from the Public	...	...	...	...	50,000	...	...	10,000	60,000
Investment in Government Securities or otherwise	...	3,75,348	6,49,462	10,24,810	19,873	...	5,45,803	12,53,227	18,18,903
Stock Account	70,703	...	89,210	1,59,913	90,715	...	...	35,000	1,25,715
Other Deposits and Advances	4,87,875	...	22,31,371	27,19,246	77,224	2,827	1,51,033	19,28,099	21,59,183
TOTAL DISBURSEMENTS . *R*	1,15,89,012	18,72,593	1,11,18,121	2,45,79,726	43,40,316	99,353	19,07,014	58,88,952	1,22,35,635
CLOSING BALANCE . *R*	(b)—9,26,565	2,02,361	42,87,742	35,63,538	24,93,864	1,17,728	5,31,012	12,71,659	44,14,263
GRAND TOTAL . *R*	1,06,62,447	20,74,954	1,54,05,863	2,81,43,264	68,34,180	2,17,081	24,38,026	71,60,611	1,66,49,898

(a) Includes plague charges.
(b) Debit balance represents overdraft from Bank minus cash balance at Office.

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1905.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.	Bombay.	TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
LAND REVENUE—											
Income from Land, the property of the Funds	...	...	619	...	70,000	...	...	...	...	...	70,619
EXCISE—											
License Fees and Duties	1,35,235	...	...	...	...	...	...	...	...	...	1,35,235
PROVINCIAL RATES—											
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...
ASSESSED TAXES—											
Miscellaneous (including Taxes on Horses and Carriages)	785	...	...	...	...	...	...	...	...	...	785
INTEREST—											
Interest on Government Securities and other Investments	1,947	...	175	3,921	64,860	558	...	...	15,899	5,421	92,781
POLICE—											
Fees, Fines, and Forfeitures	985	8,405	749	...	...	...	...	...	...	...	10,139
Miscellaneous (including Cattle-pound receipts)	...	...	...	...	...	...	10,085	4,916	...	1,15,928	1,30,929
MARINE—											
Hire of vessels	...	...	...	...	4,803	...	...	...	...	...	4,803
Sale-proceeds of Vessels and Stores	...	...	...	...	...	...	...	...	...	...	...
Pilotage receipts	...	...	3,62,845	...	...	...	...	...	...	...	3,62,845
Other Fees and Dues	...	...	16,754	...	1,50,582	...	...	...	...	33,570	2,00,906
EDUCATION—											
School Fees	8,117	...	12,026	...	9,662	...	...	...	2,43,971	...	2,73,776
Miscellaneous	...	...	68,432	8	1	...	...	...	9,752	...	78,193
MINOR DEPARTMENTS —Agriculture—											
Public gardens	40	...	...	...	...	...	...	...	...	...	40
MISCELLANEOUS—											
Sales of old Materials	...	...	...	...	19,103	...	...	...	...	...	19,103
Contributions (including Grants-in-aid from Government)	1,416	...	...	...	1,989	5,679	...	...	...	...	9,084
Rents of Houses	1,292	...	...	...	1,953	...	...	...	...	...	3,245
Sale of fruit, grass, etc.	10	...	...	...	...	...	...	...	...	...	10
Miscellaneous	205	...	...	...	1,03,222	3,899	...	2,463	...	5,620	1,15,409
PUBLIC WORKS—											
Tolls and Ferries	...	...	...	...	1,67,408	...	...	...	...	...	1,67,408
Miscellaneous	...	...	...	...	...	...	2,18,388	74,214	...	...	2,92,602
DEPOSITS AND ADVANCES—											
Sale-proceeds of Investments	...	...	...	...	32,484	...	...	...	...	...	32,484
Other Deposits and Advances	1,969	...	...	...	...	...	...	...	...	...	1,969
TOTAL RECEIPTS ₹	1,52,001	8,405	4,61,600	3,929	6,26,067	10,136	2,28,473	81,593	2,69,622	1,60,539	20,02,365
OPENING BALANCE ₹	78,593	5,390	(a) 1,53,291	2,128	3,91,695	5,310	99,216	59,469	1,01,023	92,958	9,89,073
GRAND TOTAL ₹	2,30,594	13,795	6,14,891	6,057	10,17,762	15,446	3,27,689	1,41,062	3,70,645	2,53,497	29,91,438

Disbursements.												
REFUNDS—												
Refunds of Taxes	146	...	...	...	...	...	...	...	...	...	...	146
Miscellaneous Refunds	851	...	22,749	...	1,699	644	...	...	382	405		26,700
CHARGES OF COLLECTION OF REVENUE—												
Excise Establishments	1,752	...	...	...	...	...	...	...	...	...		1,752
Rate and Cess-collecting Establishments	...	...	...	...	...	...	...	...	...	...		...
Other collecting Establishments	...	...	...	...	5,356	...	...	...	...	...		5,356
INTEREST—												
Interest on Debt	...	...	...	...	6,527	...	...	...	...	...		6,527
GENERAL ADMINISTRATION—												
Establishments engaged in General Management and Accounts	350	...	6,202	...	26,255	...	...	...	15,570	...		48,377
Contributions towards Establishment in Government Offices	988	...	1,200	...	1,607	...	...	...	250	2,638		6,683
POLICE—												
Executive Force	192	9,476	...	...	1,575	9,016	...	...	...	...		20,259
Miscellaneous (including Cattle-pounds)	1,063	...	768	...	...	...	9,277	4,199	...	1,05,288		1,20,595
MARINE—												
Dockyard and Port Establishments	...	...	...	...	21,686	...	...	...	...	21,860		43,546
Pilotage Establishment	...	...	2,54,706	...	...	...	...	...	...	...		2,54,706
Building, Purchase and Repair of Ships	...	...	17,454	...	12,657	...	...	...	...	...		30,111
Miscellaneous	...	...	21,652	...	28,003	...	...	...	...	5,874		55,529
Ship and Boat Establishment	...	...	31,689	...	19,361	...	...	...	...	...		51,050
EDUCATION—												
Colleges and Schools	11,817	...	38,017	1,590	49,046	...	...	...	1,68,455	...		2,68,925
Scholarships and Prizes	...	...	2,635	1,125	5,530	...	...	...	...	...		9,290
Grants-in-aid	1,500	...	...	600	...	...	...	...	...	...		2,100
Miscellaneous	159	...	54,671	1,276	9,663	...	...	...	38,303	...		1,04,078
MEDICAL—												
Hospitals and Dispensaries	...	...	...	...	65,421	...	...	...	...	...		65,421
Vaccination	...	...	...	...	...	...	...	...	...	...		...
MINOR DEPARTMENTS—												
Public gardens	...	...	...	...	...	...	...	...	...	...		...
Conservancy (Establishment and other charges)	12	...	...	...	13,397	...	...	...	...	...		13,409
Water-Supply (Establishment and other charges)	...	...	...	...	...	...	...	...	...	...		...
Statistical Establishment	34,438	...	...	...	...	...	...	...	...	...		34,438
SUPERANNUATION—												
Pensions and Gratuities	...	...	...	...	2,703	...	...	...	...			2,703
MISCELLANEOUS—												
Rents, Rates, and Taxes	...	...	...	...	649	...	...	...	1,830	...		2,479
Petty Establishment	...	...	...	...	...	...	...	...	...	...		...
Miscellaneous	70,433	...	2,778	...	85,275	...	2,59,534	75,093	10	6,317		4,99,440
PUBLIC WORKS—												
Supervising Establishment, Tools and Plant	...	...	...	...	23,905	...	...	...	1,690	...		25,595
Original Works—												
Buildings	...	...	...	...	8,374	...	...	...	...	...		8,374
Roads	3,891	...	...	...	...	...	...	...	...	...		3,891
Port Appliances	...	...	...	...	...	...	...	...	...	...		...
Other Works	...	...	...	...	31,382	...	...	...	...	...		31,382
Maintenance and Repairs—												
Buildings	...	...	...	...	358	...	...	...	792	...		1,150
Roads	8,250	...	...	...	2,380	...	...	...	...	...		10,630
Port Appliances	...	...	...	...	...	...	...	...	...	...		...
Other Works	...	...	...	...	1,09,929	...	...	...	...	...		1,09,929
Petty Construction and Repairs	983	...	...	...	44,844	...	...	...	...	...		45,827
DEPOSITS AND ADVANCES—												
Repayment of loans from Government	...	...	...	...	2,130	...	...	...	...	...		2,130
Investment in Government Securities or otherwise	...	...	...	...	...	...	...	...	40,299	14,313		54,612
Other Deposits and Advances	26,646	...	5,067	...	2,048	20	...	...	5,000	...		38,781
TOTAL DISBURSEMENTS ₹	1,63,471	9,476	4,59,588	4,591	5,81,766	9,680	2,68,811	79,292	2,72,551	1,56,695		20,05,921
CLOSING BALANCE ₹	67,123	4,319	1,55,303	1,466	4,35,996	5,766	58,878	61,770	98,094	96,802		9,85,517
GRAND TOTAL ₹	2,30,594	13,795	6,14,891	6,057	10,17,762	15,446	3,27,689	1,41,062	3,70,645	2,53,497		29,91,438

(a) Difference of ₹72,303 from last year's closing balance is due to the exclusion of ₹4,726 last year's closing balance of the Rangoon Cantonment Garden Fund, and to other corrections since made.

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

ACCOUNT

OF

MUNICIPALITIES

FOR

1904-1905.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

Revenue.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of Items.
	₹	₹	₹	₹	₹	
RECEIPTS.						
By Balance in hand at the close of last year	1,60,332	(b)6,53,853	(c)22,31,180	(b)58,913	(b)15,42,174	1
REVENUE.						
A.—*Municipal Rates and Taxes*—						
1. Octroi	3,97,447	7,56,404	2,589	...	...	2
2. Tax on houses and lands	10,121	62,701	12,56,780	58,981	23,38,612	3
3. Tax on animals and vehicles	2,034	45,960	42,816	9,420	2,54,680	4
4. Tax on professions and trades	4,159	46,365	10,548	...	5,09,671	5
5. Tolls (on roads and ferries)	1,766	24,662	1,69,852	16,579	...	6
6. Water-rate	3,699	1,38,503	3,69,386	15,940	14,74,557	7
7. Lighting-rate		...	1,87,667	...	4,92,340	8
8. Conservancy (including scavenging and latrine rate)	16,804	1,38,490	5,81,998	25,750	5,54,052	9
9. Others	...	53,329	...	5,184	...	10
	4,36,030	12,66,414	26,21,636	1,31,794	56,23,912	11
B.—*Realisations under Special Acts*—						
1. Pounds	3,448	52,127	19,484	15,701	...	12
2. Hackney-carriages	2,139	3,110	45,492	...	19,403	13
3. Licenses for sale of spirits and drugs	...	...	141	...	....	14
4. Others	85	12,560	53	163	31,085	15
	5,672	67,797	65,170	15,864	50,488	16
C.—*Revenue derived from Municipal property and power apart from taxation*—						
1. Rents of lands, houses, Serais, Dâk-bungalows, etc.	42,163	86,485	54,228	8,491	67,777	17
2. Sale-proceeds of lands and produce of lands, etc.	7,019	28,443	24,367	125	3,15,879	18
3. Conservancy receipts (other than taxes and rates)	14,587	19,656	27,139	5,874	4,752	19
4. Fees and Revenue from Educational Institutions	983	33,479	87,570	649	...	20
5. „ „ Medical Institutions	120	426	10,652	...	1,304	21
6. „ „ Markets and Slaughter-houses	10,354	99,566	15,17,315	30,381	2,95,217	22
7. „ „ Tramways	388	...	13,280	...	37,999	23
8. Other fees	5,121	20,809	2,57,593	309	40,124	24
9. Fines under Municipal and other Acts	2,935	13,303	63,832	1,648	61,836	25
10. Interest on Investments—(i) General	711	1,735	21,643	...	55,471	26
(ii) Educational	...	182	...	...	...	27
(iii) Medical	209	105	...	...	370	28
11. Premium on Loans	...	...	71,477	...	28,363	29
	84,590	3,04,189	21,49,096	47,477	9,09,092	30
D.—*Grants and Contributions (for general and special purposes)*—						
1. From Government— (i) General	...	35,217	43,025	51,587	1,01,204	31
(ii) Educational	4,246	62,170	37,120	...	...	32
(iii) Medical	3,360	1,294	36,500	...	...	33
2. From Local funds— (i) General	120	2,309	1,43,839	1,000	1,500	34
(ii) Educational	...	130	24,713	...	...	35
(iii) Medical	500	...	29,261	400	...	36
3. Other—(i) General	...	7,362	1,864	...	11,382	37
(ii) Educational	...	4,368	200	...	...	38
(iii) Medical	...	1,286	1,615	...	...	39
	8,226	1,14,136	3,18,137	52,987	1,14,080	40
E.—*Miscellaneous*—						
1. Recoveries on account of services rendered to private individuals	12,992	1,947	6,475	1,618	26,192	41
2. Other items	36,753	1,01,936	1,04,716	2,198	4,25,482	42
	49,745	1,03,883	1,11,191	3,816	4,51,674	43
F.—*Extraordinary and Debt*—						
1. Sale-proceeds of Government Securities and withdrawal from Savings Bank	...	5,265	...	...	...	44
2. Loans from Government	...	1,12,000	19,000	...	...	45
„ raised in the market from private individuals	...	4,500	(d) 11,85,500	...	(e) 35,00,000	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	...	15,00,000	47
4. Advances— (i) Permanent	...	57	50	200	193	48
(ii) Other	(a)19,127	77,575	4,80,413	463	..	49
5. Deposits	23,774	39,723	2,76,878	52	..	50
	42,901	2,39,120	19,61,841	715	50,00,193	51
TOTAL RECEIPTS ₹	6,27,164	20,95,539	72,27,071	3,52,653	1,21,49,445	52
GRAND TOTAL ₹	7,87,496	27,49,392	94,58,251	4,11,566	1,36,91,619	53

(a) Includes ₹17,937 on account of Plague.
(b) Differs from last year's closing balance for corrections since made.
(c) Differs from last year's closing balance by ₹3,91,859 owing to the exclusion of the "Town Lands Reclamation Fund" from the Accounts of the Rangoon Municipality.
(d) Excludes a loan of ₹2,00,000, raised by the Rangoon Municipality on account of the "Town Lands Reclamation Fund."
(e) Includes a temporary advance of ₹5,00,000 taken from the Bank of Bengal.

PALITIES for 1904-1905.

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	₹	(b) ₹	(b) ₹	₹	₹	₹	₹	₹	₹
1	(b) 9,44,342	19,82,793	16,10,506	(b) 1,88,707	19,09,282	(b) 9,52,221	2,09,928	(b) 17,70,716	1,42,14,947
2	...	32,09,669	32,99,067	4,00,876	...	...	18,24,891	32,84,752	1,31,75,695
3	12,99,830	2,38,162	2,44,970	2,331	5,96,889	9,67,031	31,77,874	6,90,032	1,09,44,254
4	2,72,877	55,252	47,515	2,864	1,18,460	2,44,452	4,01,720	1,22,079	16,20,129
5	65,323	1,52,715	...	...	83,743	2,14,956	79,835	9,860	11,77,175
6	1,44,891	1,28,634	11,914	...	36,560	4,25,106	17,867	2,71,387	12,49,218
7	4,97,903	2,79,166	43,022	293	2,38,211	1,94,916	17,10,947	4,85,711	52,52,254
8	87,308	...	...	15	74,608	...	...	131	8,42,069
9	8,62,715	45,260	7,010	423	...	...	8,75,194	3,25,951	34,33,647
10	(f) 6,35,095	(h) 3,52,163	20,682	522	...	4,578	...	(i) 1,47,200	12,18,753
11	36,65,942	44,61,021	36,74,180	4,07,324	11,48,471	20,51,039	80,88,328	53,37,103	3,89,13,194
12	60,481	67,646	24,673	559	...	756	...	26,509	2,71,384
13	11,672	34,965	7,704	1,606	...	...	16,163	1,520	1,43,774
14	...	...	...	...	...	...	1,43,750	589	1,44,480
15	32,042	6,304	8,864	...	...	11,199	7,775	1,283	1,11,413
16	1,04,195	1,08,915	41,241	2,165	...	11,955	1,67,688	29,901	6,71,051
17	89,886	4,09,641	1,57,341	60,835	30,829	46,515	1,03,348	96,177	12,53,716
18	19,397	51,639	51,244	2,456	68,161	31,853	26,756	1,71,460	7,98,799
19	31,152	1,43,420	1,70,017	22,968	9,210	49,646	3,680	80,883	5,84,984
20	39,443	26,779	1,93,348	17,736	...	1,46,893	...	1,09,800	6,56,680
21	7,034	653	9,214	954	191	12,620	...	16,598	59,766
22	1,04,490	1,25,168	64,673	18,990	35,864	2,41,799	2,94,474	2,54,801	30,93,052
23	125	...	...	...	...	...	50,054	5,112	1,06,958
24	39,131	1,88,007	22,976	3,538	2,36,917	1,09,779	975	67,576	9,92,855
25	58,420	47,149	21,988	3,222	6,880	96,912	13,128	19,799	4,11,052
26	17,930	14,690	11,301	1,047	}	{ 3,824	3,95,123	25,612	}
27	1,936	136	914	400	} 10,000	{ 1,231	...	888	} 5,99,787
28	16,704	299	2,956	105	}	{ 8,642	...	5,623	}
29	...	...	...	...	...	...	36,155	5,515	1,41,510
30	4,25,608	10,09,581	7,05,972	1,32,251	3,98,052	7,49,714	9,23,693	8,59,844	86,99,159
31	61,055	7,61,107	34,318	...	52,259	2,73,821	...	1,253	14,14,846
32	5,300	157	87,333	3,060	...	49,414	...	3,35,440	5,84,240
33	1,61,877	400	19,415	...	...	1,06,186	...	27,746	3,56,778
34	18,951	26,688	6,151	...	...	8,683	...	15,077	2,24,318
35	750	1,530	38,255	1,200	...	...	...	57,146	1,23,724
36	97,552	1,340	74,922	1,770	...	1,00,851	...	41,145	3,47,741
37	28,786	2,806	838	...	...	24,545	...	7,839	85,422
38	4,423	12,238	1,330	877	...	825	...	8,330	32,591
39	1,09,540	...	11,549	...	...	11,521	...	10,762	1,46,273
40	4,88,234	8,06,266	2,74,111	6,907	52,259	5,75,846	...	5,04,738	33,15,933
41	25,493	15,756	26,677	...	20,542	1,73,490	...	19,877	3,31,059
42	74,229	1,08,053	4,40,374	15,821	74,351	20,615	1,56,403	63,121	16,24,052
43	99,722	1,23,809	4,67,051	15,821	94,893	1,94,105	1,56,403	82,998	19,55,111
44	24,598	40,588	...	...	...	69,080	79,72,666	5,48,297	86,60,494
45	(g) 2,17,235	3,67,000	2,91,879	...	...	3,24,880	...	6,800	13,38,794
46	...	...	1,00,000	...	...	6,000	12,75,000	5,51,750	66,22,750
47	2,310	...	...	...	62,310	3,127	...	41,136	16,08,883
48	903	18,075	216	50	400	1,460	...	3,489	25,093
49	6,56,868	1,080	3,565	4	6,302	1,02,849	12,56,336	85,034	26,89,616
50	91,680	18,859	9,449	...	3,92,517	2,00,350	1,73,38,562	3,61,398	1,87,53,242
51	9,93,594	4,45,602	4,05,109	54	4,61,529	7,07,746	2,78,42,564	15,97,904	3,96,08,8 2
52	57,77,295	69,55,194	55,67,664	5,64,522	21,55,204	42,90,405	3,71,78,676	84,12,488	9,32,53,320
53	67,21,637	89,37,987	71,78,170	7,53,229	40,64,486	52,42,626	3,73,88,604	1,01,83,204	10,74,68,267

(f) Includes ₹6,18,119 for tax on persons according to circumstances and property.
(g) Excludes ₹20,000 advanced by Government to the Uttarpara Municipality.
(h) Includes ₹29,716, ₹58,392, ₹2,24,414, and ₹3,1039, on account of Pilgrim Tax, Terminal Toll, Terminal Tax, and Tax on persons according to circumstances and property, respectively.
(i) Includes ₹93,925 on account of Pilgrim Tax.

ACCOUNT of MUNICI

Disbursements.	India, General.	Central Provinces and Berar.	Burma.	Assam.	Bengal. Presidency Corporation.	Number of items.
Expenditure.	₹	₹	₹	₹	₹	
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	27,326	1,00,981	3,03,508	8,583	3,54,326	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	21,210	1,13,525	98,529	8,620	3,15,430	2
3. Collection of tolls on roads and ferries	487	892	3,852	628	...	3
4. Survey of land	294	4,800	37,820	2	21,793	4
5. Refunds	69,223	2,666	18,765	138	1,966	5
6. Pensions and Gratuities	282	3,466	18,077	200	85,388	6
	1,18,822	2,26,330	4,80,551	18,171	7,78,903	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	77	7,060	1,06,532	18	63,582	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	9,659	36,838	2,13,809	8,578	5,85,807	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	41,582	...	15,420	1,439	...	10
4. Rewards for destruction of wild animals and snakes	98	638	2	81	298	11
	51,416	44,536	3,35,763	10,116	6,49,687	12
C.—Public Health and Convenience—						
1. Water-supply — Capital outlay	948	14,663	14,26,454	9,150	4,16,517	13
1. Water-supply — Establishment, etc.	11,623	1,46,030	2,48,075	12,904	3,98,368	14
2. Drainage — Capital outlay	367	28,409	17,279	4,071	7,57,948	15
2. Drainage — Establishment, repairs, etc.	109	23,115	1,83,440	5,571	1,57,819	16
3. Conservancy (including road cleaning and watering) and Latrines	82,743	3,73,178	9,45,731	81,328	14,53,292	17
4. Hospitals and Dispensaries	20,191	90,739	4,82,285	9,849	68,742	18
5. Vaccination	2,733	2,938	18,652	996	22,624	19
6. Markets and Slaughter-houses	523	45,551	6,32,187	3,009	95,082	20
7. Pounds	989	18,813	8,612	4,286	344	21
8. Dâk-bungalows and Serais	...	7,889	1,102	72	...	22
9. Arboriculture, public gardens and experimental cultivation	9,566	20,576	45,408	2,271	47,706	23
9A. Veterinary charges	1,127	6,150	16,674	...	...	24
10. Registration of births and deaths	65	1,234	19,919	282	16,317	25
11. Public Works:						
(*i*) Establishment	2,685	14,673	2,21,812	7,867	2,11,807	26
(*ii*) Buildings	2,140	19,626	24,285	2,984	3,23,419	27
(*iii*) Roads	50,810	2,05,778	18,09,390	42,405	7,01,969	28
(*iv*) Stores	43	18,044	1,543	1,767	...	29
(*v*) Miscellaneous works	211	...	...	...	...	30
	1,86 873	10,37,406	51,02,848	1,88,812	46,71,934	31
D.—Public Instruction—						
1. Schools and Colleges	24,402	1,85,966	3,93,268	2,389	17,719	32
2. Contributions	5,590	24,435	17,306	6,912	...	33
3. Libraries, Museums, Menageries, etc.	1,128	3,362	1,240	913	3,477	34
	31,120	2,13,763	4,11,814	10,214	21,196	35
E.—Contribution—						
(For general purposes)	65,256	23,499	63,206	562	...	36
F.—Miscellaneous—						
1. Interest on loans — Previous years	...	9,542	4,19,955	...	...	37
1. Interest on loans — Current year	12,083	39,922	52,415	803	16,31,028	38
2. Discount	...	...	1,950	...	...	39
3. Actual cost of works done for private individuals	11,469	430	331	1,215	32,077	40
4. Other items	(*a*)13,176	(*a*)47,534	40,730	4,971	(*a*)2,27,001	41
	36,728	97,428	5,15,381	6,989	18,90,106	42
Carried forward ₹	4,90,215	16,42,962	69,09,563	2,34,864	80,11,826	43

(*a*) Include Plague charges ₹6,878, ₹21,099, ₹00,645, ₹41,489, ₹1,62,478, ₹1,81,919 and ₹3,53,491 under India, General, Central Provinces and Berar, Bengal (Presidency and District), United Provinces, and Bombay (Presidency and District), respectively.

PALITIES for 1904-1905—*continued.*

Number of Items.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	2,28,594	2,83,908	2,66,343	23,703	35,113	1,82,735	2,44,198	2,45,526	23,04,844
2	2,02,448	4,10,624	2,75,225	26,147	59,544	73,340	3,17,462	2,67,127	21,89,231
3	1,922	20,156	1,525	...	...	6,208	555	19,642	55,867
4	8,495	21,981	1,278	...	936	9,774	...	12,945	1,20,118
5	4,894	5,376	2,55,058	5,861	4,935	16,931	...	12,87,615	16,73,428
6	987	6,274	4,837	23	13,916	802	74,334	18,165	2,26,751
7	4,47,340	7,48,319	8,04,266	55,734	1,14,444	2,89,790	6,36,549	18,51,020	65,70,239
8	30 275	4,923	15,880	2,524	8,049	1,089	1,17,889	40,729	3,98,627
9	3,29,835	1,88,558	1,33,636	20,285	74,465	1,27,705	2,75,537	2,22,179	22,26,891
10	18,675	5,45,920	5,79,389	69,579	...	...	5,01,075	11,105	17,84,184
11	2,067	2,454	2,034	99	732	1,744	319	379	10,945
12	3,80,852	7,41,855	7,30,939	92,487	83,246	1,30,538	8,94,820	2,74,392	44,20,647
13	97,994	1,07,781	2,61,242	7,588	13,697	2,14,112	1,44,337	1,32,348	28,46,831
14	2,16,504	4,19,353	2,13,708	15,033	89,282	1,51,152	2,45,347	3,52,599	25,19,978
15	66,412	8,52,410	2,53,727	35,364	5,86,763	20,939	6,77,737	2,70,719	35,72,145
16	1,35,172	92,508	52,263	18,027	1,84,150	35,734	3,74,219	73,557	13,35,684
17	13,60,642	12,12,258	6,20,585	66,488	3,45,546	9,76,343	17,55,448	10,31,718	1,03,05,300
18	5,05,060	1,67,340	5,74,698	52,879	58,009	3,50,108	96,491	2,71,927	27,48,318
19	21,795	23,094	24,084	4,009	14,069	17,724	17,044	29,816	1,99,578
20	43,630	87,683	21,788	9,248	22,529	12,540	1,45,934	59,750	11,79,454
21	4,949	19,289	18,950	499	...	274	...	7,967	84,952
22	4,453	16,052	4,929	39	...	19,997	209	9,477	64,219
23	9,860	60,988	1,04,826	20,791	26,867	5,845	66,562	69,140	4,90,406
24	5,181	1,978	2,401	1,827	...	12	6,756	5,253	47,359
25	...	7,530	8,021	956	9,113	14,545	97,199	8,409	1,83,590
26	89,140	86,511	49,582	2,465	46,138	37,261	1,43,914	26,639	9,40,494
27	84,753	1,12,336	52,195	21,318	4,045	2,33,655	41,877	66,471	9,89,104
28	8,39,128	5,07,585	3,74,159	25,688	2,64,880	3,56,708	6,76,721	5,40,781	53,96,002
29	8,848	3,892	38,121	23	33,720	5,893	...	8,733	1,20,627
30	...	...	...	...	402	6,316	...	...	6,929
31	34,93,521	37,78,588	26,75,279	2,82,242	16,99,210	24,59,158	44,89,795	29,65,304	3,30,30,970
32	63,717	1,78,233	5,79,763	57,737	529	2,34,270	1,50,572	8,39,354	27,27,919
33	86,898	79,595	33,399	1,218	6,544	1,26,461	...	41,456	4,29,814
34	1,777	7,852	7,087	200	6,686	38,131	9,191	36,653	1,17,697
35	1,52,392	2,65,680	6,20,249	59,155	13,759	3,98,862	1,59,763	9,17,463	32,75,430
36	13,836	2,00,517	88,930	32,899	50,000	85,187	2,00,000	41,218	8,65,110
37	...	22,500	23	...	13,150	5,308	97,203	10,284	5,77,965
38	1,37,884	3,43,485	2,02,987	952	2,50,702	83,503	20,50,291	2,15,033	50,21,088
39	...	...	12	...	...	...	...	3,994	5,956
40	17,775	3,354	10,711	...	16,053	25,856	...	12,700	1,31,971
41	(a) 1,91,202	(a) 4,49,817	1,05,934	19,811	25,076	88,151	(a) 2,07,126	(a) 4,68,005	18,88,534
42	3,46,861	8,19,156	3,19,667	20,763	3,04,981	2,02,818	23,54,620	7,10,016	76,25,514
43	48,34,802	65,54,115	52,39,330	5,43,280	22,65,640	35,66,353	87,35,547	67,59,413	5,57,87,910

ACCOUNT of MUNICI

DISBURSEMENTS.	India, General.	Central Provinces and Berar.	Burma.	Assam.	BENGAL. Presidency Corporation.	Number of Items.
	₹	₹	₹	₹	₹	
Brought forward	4,90,215	16,42,962	69,09,563	2,34,864	80,11,826	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund).	...	5,000	28,953	...	...	2
(*b*) In Savings Bank	...	...	...	...	...	3
(*c*) In Bank	...	...	...	...	...	4
2. Payments to Sinking Fund.	...	...	97,283	...	3,54,775	5
3. Repayment of Loans	21,602	2,59,399	84,062	2,671	(*d*)23,80,243	6
4. Advances—						
(*a*) Permanent	...	267	350	230	...	7
(*b*) Other	13,259	88,169	4,59,160	460	1,93,188	8
5. Deposits	8,451	34,490	2,25,453	324	1,02,234	9
	43,312	3,87,325	8,95,261	3,685	30,30,440	10
TOTAL DISBURSEMENTS ₹	5,33,527	20,30,287	78,04,824	2,38,549	1,10,42,266	11
Closing Balance ₹	2,53,969	7,19,105	16,53,427	73,017	26,49,353	12
GRAND TOTAL ₹	7,87,496	27,49,392	94,58,251	3,11,566	1,36,91,619	13
Memorandum of Liabilities and Claims.						
Liabilities—						
Balance of Loans (*a*)	2,30,108	11,05,177	(*c*) 1,25,07,805	18,013	(*e*)3,75,49,464	14
Less—Balances of Sinking Funds	...	...	*4,99,619*	...	*29,45,494*	15
NET BALANCE OF LOANS	2,30,108	11,05,177	1,20,08,186	18,013	3,46,03,970	16
Deposits	24,667	12,826	1,46,302	...	4,61,061	17
	2,54,775	11,18,003	1,21,54,488	18,013	3,50,65,031	18
Claims—						
Advances Recoverable	*—9,264*	*—24,607*	*—1,88,554*	...	*—5,85,364*	19
NET AMOUNT OF DEBT ₹	2,45,511	10,93,396	1,19,65,934	18,013	3,44,79,667	20
Memorandum of Investments.						
Description of Securities—						
Government Promissory Notes	19,800	57,400	4,59,654	...	9,71,700	21
Municipal, etc., Debentures	...	...	...	...	19,68,700	22
Other Investments	17	...	39,964	...	...	23
TOTAL	19,817	57,400	4,99,618	...	29,40,400	24

(*a*) Differences as compared with the figures in Appendix D are due to omitting fractions of rupees.
(*b*) Includes ₹12,364 on account of Plague.
(*c*) Excludes ₹2,00,000, the balance of the loan raised on account of the Town Land Reclamation Fund, *see* foot-note marked (*d*) at page 344.
(*d*) Includes repayment of the temporary advance of ₹5,00,000 taken from the Bank of Bengal.
(*e*) Includes ₹5,000 being the balance of Loan of 1866 still unpaid.

PALITIES for 1904-1905—*continued.*

Number of Items.	Bengal	United Provinces of Agra and Oudh.	Punjab.	North-West Frontier Province.	Madras.		Bombay.		Total.
	District Municipalities.				Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	₹	₹	₹	₹	₹	₹	₹	₹	₹
1	48,34,802	65,54,115	52,39,330	5,43,280	22,65,640	35,66,353	87,35,547	67,59,413	5,57,87,910
2	1,500	...	70,200	...	...	8,478	14,20,888	2,25,636	17,60,655
3	...	...	5,832	...	...	...	...	2,469	8,301
4	...	...	...	...	...	...	78,41,106	...	78,41,106
5	5,750	26,297	...	...	1,01,900	12,489	6,26,385	83,816	13,08,695
6	1,24,469	2,04,081	1,62,870	1,329	...	1,06,035	82,594	2,49,794	36,79,149
7	2,533	17,116	1,885	75	...	1,399	...	5,092	28,947
8	7,34,359	6,485	2,856	50	11,825	1,15,298	13,24,380	96,299	30,45,788
9	89,925	9,498	17,123	...	3,08,922	2,12,058	1,73,49,665	3,28,332	1,85,86,475
10	9,58,536	2,63,477	2,60,766	1,454	4,22,647	4,55,757	2,85,45,018	9,91,438	3,62,59,116
11	57,93,338	68,17,592	55,00,096	5,44,734	26,88,287	40,22,110	3,72,80,565	77,50,851	9,20,47,026
12	9,28,299	21,20,395	16,78,074	2,08,495	13,76,199	12,20,516	1,08,039	24,32,353	1,54,21,241
13	67,21,637	89,37,987	71,78,170	7,53,229	40,64,486	52,42,626	3,73,88,604	1,01,83,204	10,74,68,267
14	(*f*)34,97,835	92,14,280	51,52,399	22,484	60,40,000	21,82,654	4,86,12,762	(*g*) 57,01,192	13,18,25,407
15	*1,51,285*	*26,297*	...	...	*18,43,684*	*1,16,360*	*53,22,276*	*3,55,813*	*1,12,60,828*
16	33,46,550	91,87,983	51,52,399	22,484	41,96,316	20,66,294	4,32,90,486	53,45,379	12,05,64,579
17	91,680	22,430	10,711	...	2,29,384	2,40,069	6,57,252	2,40,515	21,36,897
18	34,38,230	92,09,413	51,63,110	22,484	44,25,700	23,06,363	4,39,47,738	55,85,894	12,27,01,476
19	*—7,34,359*	*—56,905*	*—8,832*	*—255*	*—1,04,287*	*—1,30,684*	*—2,88,566*	*—73,744*	*—22,05,421*
20	27,03,871	91,53,508	51,54,278	22,229	43,21,413	21,75,679	4,36,59,172	55,12,150	12,04,96,055
21	6,76,900	2,56,200	4,02,300	...	18,39,300	4,16,698	10,47,900	4,29,700	65,77,552
22	18,600	700	...	...	3,300	...	13,29,000	...	33,20,300
23	29,714	...	12,123	...	...	10,509	32,13,723	...	33,06,050
24	7,25,214	2,56,900	4,14,423	...	18,42,600	4,27,207	55,90,623	4,29,700	1,32,03,902

(*f*) Includes ₹20,000, the balance of the Loan obtained by the Uttarpara Municipality.
(*g*) Last year's balance was over-stated by ₹2,000.

APPENDIX D.

SUBSIDIARY STATEMENT of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1905.

NAME OF LOCAL BODY.	PURPOSE OF LOAN.	AUTHORITY FOR LOAN.	AMOUNT OF LOAN SANCTIONED.	RATE OF INTEREST.	AMOUNT OWING ON 31ST MARCH 1905.			TRANSACTIONS DURING 1904-1905.	
					To Government.	To the Public.	TOTAL.	Borrowed.	Repaid.
INDIA, GENERAL.			₹		₹	₹	₹		₹
Ajmer Municipality.	Water-supply and Conservancy Scheme.	G. I. F. D. No. 4011, dated 30th December 1880	1,25,000	5 P. C.	4,858	...		...	9,364
	Water-supply Scheme.	G. I. For. D. No. 147-I., dated 12th January 1892	2,18,000	5 „	1,85,039	...		...	3,789
	Compensation for land acquired for water-supply.	G. I. For. D. No. 1929-I. A., dated 21st May 1897	20,000	4 „	14,711	...	2,04,608	...	848
Mercara do.	Water-works and Drainage.	G. I. F. D. No. 6109-A., dated 8th December 1900	5,000	4 „	1,000	...	1,000	...	1,000
Quetta do. Consolidated Loan.	Water-works and Drainage.	G. I. F. D. No. 2213-A., dated 7th May 1900 and G. I. For. D. No. 1C, dated 12th April 1900.	1,05,278	4½ „	24,500	...	24,500	...	6,601
Aurangabad Cantonment Fund.	Water-works.	G. I. F. D. No. 655-I., dated 22nd February 1904	22,000	4½ „	16,658	...	16,658	...	...
Bhopawar Bazar Fund.	For water-works at Sardarpur.	G. I. For. D. No. 3996, dated 7th September 1900	9,000	4 „	6,093	...	6,093	...	292
Mhow Cantonment Committee.	Water-works.	G. I. For. D. No. 1957, dated 5th July 1886	2,00,000	4 „	1,03,365	...	1,03,365	...	10,000
		G. I. For. D. No. 2975, dated 5th June 1888	10,000						
		G. I. For. D. No. 310, dated 17th January 1889	60,092						
		G. I. For. D. No. 6145, dated 6th December 1889	29,908						
Secunderabad do.	Ditto	G. I. F. D. No. 2204, dated 27th May 1892	8,00,000	4½ „	7,28,263	...		...	...
		G. I. F. D. No. 1934-A., dated 6th May 1893, 4392 A., dated 11th September 1895, and 1055A., dated 5th November 1896							
	Ditto	G. I. F. D. No. 1887-A., dated 28th April 1897	30,500	4 „	27,553	...	7,55,816	...	...
		TOTAL INDIA, GENERAL	16,34,778		11,12,040	...	11,12,040	...	31,894
CENTRAL PROVINCES.									
Bhandara Municipality.	Water-works.	G. I. F. D. No. 746-A., dated 15th February 1899, and C. C. No. 1763, dated 14th March 1899	35,000	4 p.c.	26,789	...	26,789	...	1,446
Burhanpur do.	Ditto	C. C. No. 3024-323, dated 14th May 1891	1,05,000	4½ „	29,334	...	29,334	...	6,478
Jubbulpore do.	Construction of water-works.	G. I. F. D. No. 3745, dated 18th November 1879	5,50,000	(a)	...	65,788		...	1,10,859
		G. I. H. D. No. 131, dated 28th November 1884	60,000						
	Extension of water-works and Drainage Scheme.	C. C. No. 918, dated 13th February 1895	2,00,000	4 p. c.	2,19,570	...		82,000	6,416
	Payment to Raja Gokul Dass.	G. I. F. D. No. 5077-A., dated 10th August 1904	82,000	4 „	...				
	Water supply to the Gun Carriage Factory.	G. I. F. D. No. 7897-A., dated 28th December 1903.	68,000	4 „	...	...	2,85,358	...	68,000
Khandwa do.	Water-works.	C. C. No. 919, dated 13th February 1895	3,60,000	4 „	2,71,560	...	2,71,560	...	30,981
		C. C. No. 5923, dated 31st August 1896							
Nagpore do.	Extension of the Ambajhari water-works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1899, and No. C. 34, dated 12th March 1892	4,00,000	4½ „	1,58,670	...		...	22,635
	Water-works.	C. C. No. 4743, dated 27th May 1902	70,000	4½ „	68,903	...		...	1,097
	For widening roads.	C. C. No. 3716, dated 25th March 1905	30,000	4	30,000	...	2,57,573	30,000	...
		Carried forward	19,60,000		8,04,826	65,788	8,70,614	1,12,000	2,47,912

(a) ₹1,00,000 without interest for three years, and thereafter with interest at 3 per cent.; ₹4,00,000 with interest at 4 per cent., and ₹1,10,000 at 6 per cent. per annum.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			£		R	R	R	R	R
		Brought forward	19,60,000		8,04,826	65,788	8,70,614	1,12,000	2,47,912
CENTRAL PROVINCES —*contd.*									
Raipur Municipality.	Water-works	C. C. No. 4661, dated 12th July 1892	1,00,000	4½ „	53,441	...	...	...	5,059
	For improving drainage	C. C.'s Resolution No. *Nil* dated 7th March 1904	8,000	4½ „	7,968	...	61,409	...	32
Saoner do.	Establishment of a cotton market.	C. C. No. 13733, dated 24th November 1904	4,500	5½ „	...	4,500	4,500	4,500	...
Seoni do.	Improvement to water supply.	C. C. No. 3420, dated 1st May 1903	2,500	*Nil*	...	2,000	2,000	...	500
Wardha do.	Water-works	G. I. F. D. No. 119, dated 14th December 1897, and No. 5459-A., dated 18th December 1897	90,000	4 p. c.	78,409	...	78,409	...	1,983
Kamptee Cantonment Fund.	For Repayment of Loan on account of Refund of Octroi duty.	G. I. M. D. No. 3037-F., dated 16th October 1901	26,000	4 „	10,459	...	10,459	...	5,100
		TOTAL CENTRAL PROVINCES	21,91,000		9,55,103	72,288	10,27,391	1,16,500	2,60,586
BERAR.									
Akola Municipality.	Water-works	G. I. F. D. No. 266, dated 21st January 1892	1,26,000	*Nil.*	85,050	...	85,050	...	3,150
Amraoti Camp Municipality.	For improving water-supply	G. I. H. D. No. 91, dated 23rd May 1900	5,000	6 p. c.	3,195	...	3,195	...	763
		TOTAL BERAR	1,31,000		88,245	...	88,245	...	3,913
BURMA.									
Akyab Municipality.	Scavenging Scheme	L. G. No. $\frac{367}{5T-16}$, dated 18th May 1894	20,000	5 p. c.	522	...	522	...	2,408
Henzada do.	Construction of a new hospital and outhouses.	L. G. No. $\frac{141}{4T-29}$, dated 6th September 1898	10,000	4½ „	4,534	...		...	1,014
	For improving Roads and constructing new roads to the Railway Station.	L. G. No. $\frac{74}{4T-2}$, dated 2nd April 1903.	30,000	4 „	28,502	...	33,036	...	1,498
Mandalay do.	Construction of Bazar.	L. G.'s letter No. $\frac{804}{7T-5}$, dated 29th September 1902	7,23,000	5 „	...	7,23,000	7,23,000	...	...
Maubin do.	Re-erection and extension of dry good Bazar.	L. G.'s letter No. 79 $\frac{4\text{-T.}}{12}$ dated 2nd April 1903	8,000	4 „	6,687	...	...	...	884
	Extension of a new hospital.	L. G. No. $\frac{233}{4T}$, dated 14th April 1904	12,000	4 „	12,000	...	18,687	12,000	...
Moulmein do.	Street Lighting	L. G. No. $\frac{1178}{6T-3}$, dated 31st August 1898	80,000	5½ „	...	80,000		...	...
	Water-works	L. G. No. $\frac{872}{6T-1}$, dated 22nd May 1904	9,36,000	5 „	...	9,36,000	10,16,000	65,000	...
Myaungmya do.	Building Bazars.	L. G. No. 687 $\frac{4\text{ T.}}{19}$, dated 21st September 1901	45,000	4 „	41,929	...	41,929	...	1,566
Prome do.	Water-works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	2,00,000	5 „	15,368	...		...	7,133
	Water-supply and drainage.	L. G. No. 979-3 T.-3, dated 31st March 1902	1,50,000	4 „	1,39,765	...	1,55,133	...	5,219
		Carried forward	22,14,000		2,49,307	17,39,000	19,88,307	77,000	19,722

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BURMA—*contd.*		Brought forward	22,14,000		2,49,307	17,39,000	19,88,307	77,000	19,722
Rangoon Municipality.	Public Works	L. G. No. 184 $\frac{2\text{ T.}}{33}$, dated 3rd July 1902	4,33,000	4½ p. c.	...	4,33,000		...	...
	Public Works	L. G. No. 3786-A., dated 9th July 1902	13,00,000	4½ „	...	13,00,000		...	...
	Reclamation Work	L. G. No. 23 $\frac{2\text{ T.}}{33}$, dated 1st September 1902	16,00,000	4½ „	...	16,00,000		...	...
	High pressure water-supply.	G. I. F. D. No. 4104, dated 9th August 1889	3,00,000	5½ „	...	2,25,000		...	...
	Works connected with high-level water-supply.	C. C. No. $\frac{111}{2\text{T.}}$, dated 6th August 1893	7,10,000	5 „	...	4,80,000		...	...
	Public Works	L. G. No. 396 $\frac{2\text{ T}}{23}$, dated 13th May 1903	15,00,000	4½ „	...	15,00,000		...	...
		L. G. No. 362 $\frac{2\text{ T.}}{50}$, dated 10th November 1904	9,22,500	4½ „	...	9,22,500		9,22,500	...
	Drainage Scheme.	G. I. F. D. Nos. 3470, dated 29th June 1887, and 4104, dated 9th August 1889, and L. G. No. 896 $\frac{2\text{ T.}}{36}$, dated 25th August 1900	27,00,000	5½ „	...	17,95,000		...	57,500
			7,35,000	4½ „	...	7,35,000		...	...
	Public Works	L. G. No. 896 $\frac{2\text{ T.}}{36}$, dated 25th August 1900	7,97,000	4½ „	...	7,97,000		...	...
	Ditto	L. G. No. 958-2-T.-36, dated 23rd July 1901	5,00,000	4½ „	...	5,00,000	...	...	...
	Ditto	L. G. No. 421 $\frac{2\text{ T}}{50}$, dated 12th November 1904	2,00,000	4½ „	...	2,00,000	...	2,00,000	...
	Ditto	L. G. No. 678 $\frac{2\text{ T}}{50}$, dated 23rd September 1904							
		L. G. No. 765 $\frac{2\text{ T}}{50}$, dated 27th October 1904	1,98,000	4½ „	...	1,98,000	1,06,85,500	1,98,000	...
		L. G. No. 974 $\frac{2\text{ T}}{50}$, dated 31st January 1905							
Shwegyin do.	Re-shingling of Bazar.	C. C. G. No. $\frac{196}{6\text{T-3}}$ dated 11th January 1895	10,000	5 „	1,305	...	1,305	...	1,171
Toungoo do.	Erection of Conservancy Shed.	L. G's. No. 246 6-T., dated 14th April 1904	7,000	4 „	7,000	...	7,000	7,000	...
Yandoon do.	Purchase of Bazars	C. C. No. 579-4-T.-2, dated 20th November 1893	75,000	5 „	25,693	...	25,693	...	5,669
Bassein Port Fund.	Purchase of a Tug.	G. I. F. D. No. 1430-A., dated 10th March 1902	12,000	4 „	9,961	...	9,961	...	1,039
Rangoon Port Trust.	Permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886	8,94,041	5 „	...	1,44,041		...	50,000
	New Port Works Scheme.	G. I. Tele. No. 6344, dated 1st December 1902	40,00,000	4½ „	...	30,00,000	31,44,041	20,00,000	...
Taunggyi Improvement Fund.	Construction of a Bazar.	G. I. F. D. No. 1150-E. B., dated 4th August 1899	27,000	4 „	21,297	...	21,297	...	1,232
		Total Burma	1,91,34,541		3,14,563	1,55,68,541	1,58,83,104	34,04,500	1,36,333
ASSAM.									
Gauhati Municipality.	Water-supply	C. C.'s letter No. $\frac{94\text{-Municipal,}}{2786\text{J.}}$ dated 11th July 1899	13,560	4 p. c.	9,892	...	9,892	...	792
Sylhet do.	Ditto	C. C.'s letter No. $\frac{116\text{-Municipal,}}{2926\text{F.}}$ dated 1st November 1903	10,000	4 „	8,121	...	8,121	...	1,879
		Total Assam	23,560		18,013	...	18,013	...	2,671

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL.									
Arrah Municipality.	Water-works.	B. G. No. 171 $\frac{T.}{M.}$, dated 24th May 1893, and No. 1357-M., dated 28th April 1895	1,00,000	4 p c.	77,394	...	77,394	...	2,580
Asansol do.	Construction of a meat market.	B. G. No. 1341 $\frac{T.}{M.}$, dated 25th June 1903	4,000	4 „	2,574	...	2,574	...	960
Bankura Municipality.	Improvement of drainage.	B. G. No. 19-T. M., dated 14th April 1903	2,000	4 p. c.	1,360	...	1,360	...	640
Barasat do.	Improvement of water-supply.	B. G. No. 3855-M., dated 31st July 1899	5,000	4½ „	1,280	...	1,280	...	550
Berhampur do.	Water-works	B. G. No. 583-M., dated 6th February 1902	5,000	4 „	4,146	...		...	504
		B. G. No. 1640-M., dated 31st March 1903	10,000	4 „	8,303	...	12,449	...	865
Bhagulpur do.	Ditto	F. D. No. 3674, dated 7th July 1888	50,000	6 „	...	22,000		...	...
		B. G. No. 447-M., dated 7th February 1896	3,00,000	4 „	2,47,362	...	2,69,362	...	7,151
Bhatpara do.	Water-supply	B. G. No 1371-M., dated 8th March 1904	20,000	4 „	19,331	...	19,331	...	669
Burdwan do.	Water-works	B. G. Notifications, dated 26th February 1883, 11th February 1886, and 18th December 1891	1,50,000	(a)	...	1,02,000	1,02,000	...	...
Calcutta do.	Water-works, Drainage, and for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879	78,31,200	4½ p. c.	16,91,965	...		...	3,80,242
	Extension of Water-supply, Drainage, and the acquisition and construction of the Harrison Road.	B. G. No. 459, dated 26th February 1883	15,00,000	5 „	...	15,00,000		...	...
		B. G. Notification, dated 30th June 1884	15,00,000	5 „	...	...		...	15,00,000
		B. G. Notification, dated 17th June 1885	25,00,000	5 „	...	25,00,000		...	...
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886	24,51,900	5 „	...	24,51,900			...
		B. G. No. 3654, dated 25th August 1887							
		B. G. No. M. $\frac{3L.}{1}$ 3, dated 28th February 1889	15,50,000	5 „	...	15,50,000		...	...
		B. G. No. M. $\frac{3L.}{1}$ 10, dated 26th September 1889	19,00,000	5 „	...	19,00,000		...	...
		F. D. No. 2313, dated 9th May 1890	30,00,000	5 „	...	30,00,000		...	...
		F. D. No. 53, dated 20th May 1891	20,00,000	4½ „	...	20,00,000		...	...
	Town and Bustee Improvement.	B. G. No. 121 $\frac{T.}{M.}$, dated 7th June 1895	18,00,000	4 „	...	18,00,000		...	...
		B. G. No. 2754-M., dated 7th July 1896	20,00,000	3½ „	...	20,00,000		...	...
		B. G. No. 3559-A., dated 15th August 1898	20,00,000	4 „	...	15,54,700		...	...
	Drainage, Water-supply, Plague Expenditure and other Municipal Works.	B. G. No. 4653-M., dated 28th July 1898	30,00,000	4½ „	...	30,00,000		...	...
		B. G. No. 462-M., dated 24th January 1899	4,00,000	4½ „	...	4,00,000		...	...
		B. G. No. 4044-M., dated 9th August 1899	25,00,000	4 „	...	8,70,900		...	...
	Plague Expenditure.	B. G. No. 1376-M., dated 21st March 1900	2,25,000	4 „	...	2,25,000		...	...
		Carried forward	3,68,04,700		16,91,965	2,47,52,500	...	...	18,94,161
					3,61,750	1,24,000	4,85,750		

(a) ₹1,25,000 with interest at 5 per cent., and ₹25,000 at 4½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	3,68,04,700		3,61,750 16,91,965	1,24,000 2,47,52,500	4,85,750 ...	...	18,94,161
Calcutta Municipality—*contd.*	Drainage and Miscellaneous Works.	B. G. 329M., dated 28th January 1901	6,00,000	4 p. c.	...	6,00,000		...	...
	Plague Expenditure.	B. G. No. 1554 T./M., dated 5th October 1901	5,00,000	4 „	...	5,00,000		...	...
	Drainage and Water-supply.	B. G. No. 3361M., dated 21st December 1903	25,00,000	4 „	...	25,00,000		...	...
	Do. do.	B. G. No. 1515, dated 26th March 1903	45,00,000	4 „	...	45,00,000		...	...
		B. G. Telegram, dated 28th September 1904	35,00,000	4 „	...	30,00,000	3,75,44,465	30,00,000	...
Chittagong do.	Construction of a new building for Municipal Hospital.	B. G. No. 1357M., dated 20th March 1894	45,000	4½ „	15,067	...		...	3,366
	Opening new burial grounds.	B. G. No. 3471M., dated 14th August 1896	5,000	4½ „	1,185	...		...	555
	Purchasing a steam roller.	B. G. No. 1161M., dated 20th March 1901	7,000	4 „	4,527	...	20,779	...	655
Dacca do.	Water-works	B. G. No. M. 3L./3 17, dated 3rd December 1889	1,25,000	4½ „	88,238	...	88,238	...	3,543
Darbhanga do.	Sanitary Improvements in the Town.	B. G. No. 945M., dated 26th February 1897 B. G. No. 2727M., dated 18th May 1897	40,000	4½ „	3,824	...	3,824	...	4,681
Darjeeling do.	Water-works	B. G. No. 467 T./M., dated 18th June 1892	35,000	4½ „	17,788	...		...	1,811
	Construction of an additional covered shed in the Municipal market.	B. G. No. 776M., dated 28th February 1895	20,000	4½ „	12,189	...		...	947
	Improvement of Water-supply.	B. G. No. 1323M., dated 30th March 1895, and 306 T./M., dated 15th September 1898	20,000	4½ „	15,326	...		...	810
	Establishment of a Steam Laundry.	B. G. No. 3339M., dated 6th August 1896	30,000	4½ „	25,755	...		...	651
	Iron railings, Steam Laundry and Railway Sidings.	B. G. No. 1417 T./M., dated 10th November 1897	30,000	4½ „	21,718	...		...	1,270
		B. G. No. 1308M., dated 8th March 1898, and 3633M., dated 15th June 1898	30,000	4½ „	22,361	...		...	1,242
	Electric Lighting.	B. G. No. 3223M., dated 31st July 1896	1,20,000	4½ „	1,09,320	...		...	2,330
	Extending water-supply and repairing damages.	F. D. No. 1089A., dated 1st March 1900	2,00,000	4 „	1,84,950	...		...	3,989
	Electric Installation.	B. G. No. 1836M., dated 26th March 1904	1,03,845	4 „	1,02,126	...		43,985	1,719
	Extension of the Electric Light.	B. G. No. 651M., dated 8th February 1902, and 937M., dated 27th February 1902	20,000	4 „	14,807	...	5,26,340	...	1,800
Debhatta do.	Re-excavation of 2 Tanks for supplying pure drinking water.	B. G. No. 1120M., dated 19th March 1896	2,000	4½ „	242	...	242	...	232
Dinagepur do.	Drainage	B. G. 3250M., dated 19th December 1901	10,000	4 „	6,051	...	6,051	...	1,369
Garden Reach do.	Extension of water-supply.	B. G. No. 870 T./M., dated 11th June 1902	45,000	4 „	39,763	...	39,763	...	1,544
		Carried forward	4,92,92,545		27,38,952	3,59,76,500	3,87,15,452	30,43,985	19,26,675

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward	4,92,92,545		27,38,952	3,59,76,500	3,87,15,452	30,43,985	19,26,675
BENGAL—*contd.*									
Garulia Municipality.	Supply of filtered water	B. G. No. 3488M., dated 22nd December 1903	5,000	4 „	4,584	...	4,584	...	416
Gaya do.	Purchase of plant for introduction of Part IX of Municipal Act.	B. G. No. 7286M., dated 28th December 1898	45,000	4½ p.c.	30,493	...	30,493	...	2,695
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886	50,000	6 „	...	50,000		...	...
	Water-works	F. D. No. 26A., dated 15th January 1894	15,00,000	4 „	12,36,514	...		...	35,766
		B. G. No. 5573M., dated 18th December 1897	40,000	4 „	29,422	...		...	1,697
		B. G. No. 657M., dated 13th February 1900	50,000	4 „	40,936	...		...	1,959
	Drainage	B. G. No. $\frac{1514}{T.M.}$, dated 4th September 1902	75,000	4 „	72,290	...		...	1,382
	Purchase of a new Engine and Pump.	B. G. No. $\frac{1508}{T.M.}$ dated 5th September 1902	80,000	4 „	77,109	...		...	1,474
	Extension of conservancy, etc.	B. G. No. $\frac{640}{T.M.}$, dated 23rd May 1902.	21,000	4 „	19,191	...		...	745
	Improvement in the Municipal Market.	B. G. No. $\frac{728}{T.M.}$, dated 29th May 1902.	17,000	4 „	13,358	...		...	1,500
	Re-construction of the Buck-Land Bridge.	F. D. No. 1694A., dated 12th March 1904, also B. G. No. 178 $\frac{T.}{M.}$, dated 25th March 1904	2,50,000	4 „	2,47,868	...	17,86,628	1,50,000	2,192
Jalpaiguri do.	Drainage	B. G. No. 714M., dated 15th February 1894	18,000	4½ „	10,970	...	10,970	...	852
Jamalpur do.	Remodelling Bazar Drains.	B. G. No. 1960M., dated 29th March 1898	3,000	4½ „	1,044	...		...	318
	Drainage	4295M., dated 25th August 1899	3,600	4½ „	1,819	...	2,863	...	357
Krishnagar do.	Drainage	B. G. No. 1062M., dated 21st February 1899	28,000	4½ „	18,974	...	18,974	...	1,676
Kurseong do.	Improvement of water-supply.	B. G. No. $\frac{352}{T.M.}$, dated 9th May, and 1861M., dated 30th July 1902.	3,000	4 „	...	...		...	98
Manicktolla do.	Improvement of Water-supply.	B. G. No. 1182M., dated 10th March 1903	1,00,000	4 „	...	...	...	...	2,081
Meherpur do.	Re-excavation of a tank.	B. G. No. 345M., dated 21st January 1897 B. G. No 1971M., dated 7th April 1897	1,500	4½ „	...	...	...	...	26
Monghyr do.	Drainage	B. G. No. 59 $\frac{T.}{M.}$, dated 31st May 1899	10,000	4½ „	...	...	...	...	2,182
	Survey of the town.	B. G. No. 346 $\frac{T.}{M.}$, dated 29th April 1904	2,000	4 „	1,515	...	1,515	2,000	485
Mozufferpore do.	Drainage	B. G. No. 2443M., dated 26th July 1893	60,000	4½ „	47,990	...	...	...	1,455
	Construction of a septic tank	B. G. No. 1073-M., dated 7th March 1903	10,000	4 „	8,984	...	56,974	...	518
		Carried forward	5,16,64,645		46,01,953	3,60,26,500	4,06,28,453	31,95,985	19,86,549

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	5,16,64,645		46,01,953	3,60,26,500	4,06,28,453	31,95,985	19,86,549
Nasirabad Municipality.	Extension and replacement of water-works pipes.	B. G. No. 919 T./M., dated 16th June 1902	12,500	4 p. c.	9,823	...		...	1,103
	Construction of Assistant Surgeon's quarter attached to the Municipal Dispensary.	B. G. No. 1128M., dated 10th March 1903	3,000	4 „	2,774	...	12,597	...	152
Panihati do.	Proportionate cost of improving Khurda Khal.	B. G. No. 2589 T./M., dated 21st October 1904.	3,750	4 „	3,750	...	3,750	3,750	...
Patna do.	Drainage	B. G. No. 19 T./M., dated 29th April 1893	3,18,000	4½ „	2,50,356	...		...	7,887
	Flushing to Municipal drains.	B. G. No. 2717M., dated 10th August 1900	50,000	4 „	35,221	...	2,85,577	...	1,614
Purnea do.	Construction of office building.	B. G. No. 1961M., dated 23rd July 1903	6,000	4 „	5,244	...	5,244	...	509
Rajpur do.	Acquiring and re-excavating certain tanks	B. G. No. 1777M., dated 28th March 1898	3,750	4½ „	2,425	...	2,425	...	229
Rampur Boalia do.	Drainage and Water-supply.	B. G. No. 6148M., dated 1st November 1898	5,000	4½ „	2,526	...	2,526	...	496
Ranaghat do.	Purchasing Carts, etc., for carrying out the purposes of Part IX of the Municipal Act.	B. G. No. 5031M., dated 30th December 1896	5,000	4½ „	1,312	...	1,312	...	549
Rungpur do.	Re-excavation of drainage canal.	B. G. No. 910M., dated 24th February 1900.	10,000	4 „	753	...	753	...	426
Serajgunge do.	Improvement of water-supply.	B. G. No. 3257M., dated 3rd August 1896	5,000	4½ „	1,186	...		...	554
	Repair of Roads and Bridges damaged by earthquake.	B. G. No. 1573M., dated 17th March 1898	2,500	4½ „	870	...	2,056	...	265
Serampore do.	Drainage	B. G. No. M. 3L./11 7, dated 26th November 1890	30,000	4½ „	14,274	...	14,274	...	1,592
Sherpur do.	Improvement of water-supply.	B. G., No. 614M., dated 8th February 1902	4,000	4 „	2,099	...	2,099	...	783
South Barrackpur do.	Repairing Roads	B. G. No. 3325M., dated 13th December 1902	2,500	4 „	520	...	...	...	1,010
	Improvement of the Khurda Khal.	B. G. No. 13M., dated 6th January 1905	1,500	4 „	1,500	...	2,020	1,500	...
South Suburban do.	Extension of filtered water.	B. G. No. 3364M., dated 31st December 1901	29,000	4 „	27,530	...	27,530	...	...
Tollygunge do.	Extension of filtered water supply.	B. G. No. 201M., dated 12th January 1905	16,000	4 „	16,000	...	16,000	16,000	...
Titaghar do.	Supply of filtered water.	B. G. No. 2339M., dated 28th August 1903	13,000	4 „	12,020	...	12,020	...	660
Utterpara do.	Drainage	B. G No. 964, dated 21st February 1905	20,000	4 „	20,000	...	20,000	20,000	...
Vishnupur do.	Construction of a Municipal Market.	B. G. No. 789M., dated 10th February 1904	4,000	4 „	3,667	...	3,667	...	333
		Carried forward	5,22,09,145		50,15,803	3,60,26,500	4,10,42,303	32,37,235	20,04,711

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	5,22,09,145		50,15,803	3,60,26,500	4,10,42,303	32,37,235	20,04,711
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	17,65,000	4½ p. c.	17,65,000	...	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	53,40,349	4½ „	13,39,154	...		...	2,57,162
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,87,70,566	4 „	2,87,70,566	...		...	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	60,00,000	(a)	...	60,00,000		...	...
		B. G. No. 530M., dated 5th March 1895.	17,50,000	4 p. c.	...	17,50,000		...	...
		B. G. No. 1727M., dated 27th August 1895.							
		B. G. No. 696M., dated 19th March 1897	15,00,000	4 „	...	15,00,000		...	...
		B. G. No. 18 M., dated 2nd February 1899	12,50,000	4½ „	...	12,50,000		...	...
		B. G. Nos. 79 M., dated 18th April 1899 and 2132 M., dated 4th November 1899.	40,50,000	4 „	...	40,35,600		...	...
		B G. No. 1990M., dated 5th November 1902	34,00,000	4 „	...	34,00,000	4,98,10,320	...	...
Chittagong Port Fund.	Renewing the Moorings in the Port.	B. G. No. 6303F., dated 30th December 1896	33,000	4½ „	23,168	...	23,168	...	1,429
Balasore District Board.	Repairing roads damaged by floods.	B. G. No. 1686 $\frac{T.}{M.}$ dated 12th October 1901	17,000	4 „	...	...	...	...	5,892
Chittagong do.	Construction of a General Hospital.	B. G. No. 1836, dated 18th April 1894	30,000	5 „	...	...		...	3,000
	Repairing Roads and Bridges damaged by cyclone.	B. G. No. 52 $\frac{T.}{M.}$, dated 30th May 1899	30,000	4½ „	...	...	...	...	3,309
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	1,80,000	4½ „	...	...		...	5,640
	Constructing Pontoon Bridges	B. G. No. 2555L. S. G., dated 10th July 1899	1,50,000	4½ „	90,242	...	90,242	...	24,728
Darjeeling Road Committee.	Restoring Bridges damaged and destroyed by storms.	B. G. No. 1888F., dated 14th March 1900	50,000	4 „	40,937	...		...	1,959
		B. G. No. 1027 F., dated 12th February 1901.	50,000	4 „	42,895	...	83,832	...	1,883
Deoghur Lodging House Fund	Cost of acquiring lands for the site of a Pilgrim camping ground.	B. G. No. 1796, dated 25th March 1904	4,000	4 „	3,866	...	3,866	...	134
Dinagepur District Board.	Bridging Roads	B. G. No. L. $\frac{2L.}{1}$ 27, dated 10th July 1890	2,00,000	4½ „	76,180	...	...	...	14,541
		Carried forward	10,67,79,060		76,180 3,70,91,631	5,39,62,100	9,10,53,731	32,37,235	23,24,388

(a) ₹30,00,000 with interest at 4½ per cent., and ₹30,00,000 at 5½ per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BENGAL—*contd.*		Brought forward	10,67,79,060		3,70,91,631 76,180	5,39,62,100	9,10,53,731	32,37,235	23,24,388
Dinajpur District Board.	Renewing bridges in Road No. 3 and bridging roads.	B. G. No. 603L. S. G., dated 2nd February 1905	25,000	4 p.c.	25,000	...	1,01,180	25,000	...
Monghyr District Board.	Construction of Roads	B. G. No. 1075 L. S. G., dated 18th March 1896	1,00,000	4½ „	46,636	...	46,636	...	3,364
Mozafferpore do.	Construction of a Pontoon Bridge.	B. G. No. 180 $\frac{T.}{M.}$, dated 18th June 1895	80,000	4½ „	52,543	...	52,543	...	3,621
Nadia do.	Improvement of Roads	B. G. No. 1090 L. S. G., dated 18th March 1896	20,000	4½ „	2,424	...	2,424	...	2,318
Rungpur do.	Repairs to Roads	B. G. No. 1471 $\frac{T.}{M.}$, dated 30th June 1903	75,000	4 „	71,200	...	71,200	...	2,558
		Total Bengal	10,70,79,060		3,73,65,614	5,39,62,100	9,13,27,714	32,62,235	23,36,249
UNITED PROVINCES OF AGRA AND OUDH.									
Agra Municipality.	Water-works Project.	N.-W. P. G. No. $\frac{451}{XI-509A.}$, dated 27th March 1894	12,56,700	4 p. c.	9,04,771	...		...	35,476
	Drainage and Water-works Project.	N.-W. P. G. No. $\frac{5795}{X-2}$, dated 3rd December 1894	81,120	4½ „	64,894	...		...	1,969
	Water-works.	N.-W. P. G. No. $\frac{1263}{XI-74A.}$ dated 3rd May 1895	8,000	4½ „	6,501	...		...	189
	Ditto	N.-W. P. G. No. $\frac{2449}{XI-74A.}$, dated 20th September 1895	11,000	4½ „	9,060	...		...	256
	Ditto	N.-W. P. G. No. $\frac{639}{XI-74A.}$, dated 23rd March 1896	8,000	4½ „	6,692	...		...	181
	Ditto	N.-W. P. G. No. $\frac{86}{XI-537B.}$, dated 10th January 1900	32,000	4 „	26,173	...		...	1,256
	Ditto	N.-W. P. G. No. $\frac{1746}{XI-76C.}$, dated 30th July 1900	30,000	4 „	25,134	...		...	1,154
	Miscellaneous Purposes.	N.-W. P. G. No. $\frac{2684}{XI-114C.}$, dated 1st December 1900	10,000	4 „	8,572	...		...	378
	Water-works	U. P. G. No. $\frac{2280}{XI-632C.}$, dated 8th July 1902	42,000	4 „	38,378	...		...	1,490
	Ditto	G. O. No. $\frac{3464}{XI.-74A 5}$ dated 23rd September 1903	7,000	4 „	6,766	...		...	234
	Sewerage	G. O. No. $\frac{183}{XI.-380C}$, dated 19th January 1904	80,000	4 „	80,000	...		45,000	...
	Water-works	G. O. No. $\frac{2855}{XI.-499B}$ dated 12th August 1904	32,000	4 „	32,000	...		32,000	...
	Ditto	G. O. No. $\frac{155}{XI-2}$ dated 14th January 1905.	25,000	4 „	25,000	...	12,33,941	25,000	...
Allahabad do.	Ditto	N.-W. P. G. No. $\frac{455}{XI-609A.}$, dated 27th March 1894	16,43,211	4 „	11,78,074	...		...	46,372
	Ditto	N.-W. P. G. No. $\frac{1330}{XI-108B.}$, dated 26th May 1897	53,000	4 „	35,730	...		...	2,397
	Ditto	N.-W. P. G. No. $\frac{154}{XI-348B}$ dated 25th January 1898	23,000	4 „	17,402	...	12,31,206	...	959
Almora do.	Water-supply	G. O. No. $\frac{2564}{XI-313B}$, dated 13th July 1904	5,000	4 „	4,794	...	4,794	5,000	206
		Carried forward	33,47,031		24,69,941	...	24,69,941	1,07,000	92,517

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government	To the Public	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
UNITED PROVINCES OF AGRA AND OUDH—*contd.*		Brought forward	33,47,031		24,69 941	...	24,69,941	1,07,000	92,517
Bareilly Municipality.	Miscellaneous Purposes	G. O. No. 2855/XI—499B, dated 12th August 1904	40,000	4 p. c.	40,000	...	40,000	40,000	...
Benares do	Water-works.	N.-W. P. G. No. 310/XI—491A, dated 8th March 1904	19,58,226	4 „	15 58,316	...		...	21,854
	Drainage Project.	N.-W. P. G. No. 4061/XI—491A-2 dated 25th November 1903	10,00,000	4 „	9,95,858	...	25,54,174	...	4,142
Cawnpore do.	Water-works.	N.-W. P. G. No. O—3/XI—399, dated 28th January 1893	14,50,000	4 „	7,09,631	...		...	25,197
	Sewerage	G. O. No. 1017/XI.—364D, dated 30th March 1905	1,00,000	4 „	1,00,000	...		1,00,000	...
	Sewerage Scheme.	G. O. No. 3665/XI.—237-A, dated 17th November 1902	10,00,000	4½ „	...	10,00,000	18,00,631	...	...
Dehra Dun do.	Water-works	N.-W. P. G. No. 1334/XI—627A dated 9th May 1895	91,000	4 „	73,925	...		...	2,212
	Drainage	G. O. No. 819/XI.—870C, dated 24th March 1903	25,000	4 „	25,000	...	98,925	15 000	...
Fyzabad do.	Drainage	G. O. No. 3494/XI—242D., dated 22nd September 1904	50,000	4 „	50,000	...	50,000	50,000	...
Jalesar do.	Water-works	N.-W. P. G. No. 3951/XI—240A. dated 21st December 1901	2,000	4 „	...	...	...	...	1,246
Kashipore do.	Protective Works.	N.-W. P. G. No. 1815/X—3, dated 28th March 1895	6,500	4½ „	5,006	...	5,006	...	181
Koil do.	Miscellaneous purposes	N.-W. P. G. No. 995/XI—556B, dated 6th May 1899	6,000	4½ „	162	...		...	1,303
	Drainage Projects.	U. P. G. No. 2415/XI—963B., dated 19th July 1902	15,000	4 „	12,775	...	12,937	...	1,284
Lucknow do.	Water-works Project	N.-W. P. G. No. 161/X—31, dated 12th January 1893	13,20,000	4 „	10,31,013	...	10,31,013	...	35,017
Meerut do.	Ditto .	N.-W. P. G. No. 2213/XI—527A, dated 17th August 1895	7,50,000	4 „	6,18,461	...	6,18,461	...	9,026
Mirzapore do.	Drainage .	G. O. No. 3496/XI—376D, dated 4th November 1904	1,15,000	4 „	55,000	...	55,000	55,000	...
Mussoorie do.	Water-works.	N.-W. P. G. No. 2064/X . 2, dated 16th April 1895.	10,000	4½ „	8,258	...		...	231
	Ditto .	N.-W. P. G. No. 1442/XI—2, and 080/XI—99A., dated 28th March and 27th April 1894, respectively	36,000	4½ „	28,426	...		...	888
	Sewerage Project.	N.-W. P. G. No. 591/XI—75B., dated 19th March 1896	40,000	4 „	31,401	...		...	1,016
	Ditto .	N.-W. P. G. No. 1297/XI—75B, dated 9th May 1898	19,000	4 „	13,486	...		...	826
	Ditto .	N.-W. P. G. No. 1780/XI—654B., dated 25th July 1899	11,000	4 „	8,987	...	90,558	...	432
Muzaffarnagar do.	Drainage Works.	U. P. G. No. 1123/XI—504C, dated 17th April 1902	25,000	4 „	21,853	...	21,853	...	2,599
Naini Tal do.	Water-works	N.-W. P. G. No. 1377/XI—525B., dated 29th May 1900	4,00,000	4 „	3,65,781	...	3,65,781	...	4,110
		Total U. P. of Agra and Oudh	1,18,16,757		82,14,289	10,00,000	92,14,289	3,67,000	2,04,081

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued*.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
PUNJAB.									
Amritsar Municipality.	Water-works.	P. G. No. 272, dated 5th June 1902	12,00,000	4 p.c.	9,55,373	...	9,55,373	1,72,890	...
Dalhousie do	Ditto	P. G. No. 131, dated 23rd March 1892	50,336	5 „	21,441	...	21,441	...	2,765
Delhi do.	Ditto	P. G. Nos. 892 and 911, dated 6th November 1890 and 15th May 1893, respectively, and P. G. No. 315, dated 10th July 1899	10,65,000	4 „	7,59,276	...	...	...	33,132
	Completion of Drainage.	P. G. No. 263, dated 26th May 1904	4,00,000	5 „	...	1,00,000	8,59,276	1,00,000	...
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	2,34,000	4 p.c.	44,451	...		...	8,918
	Ditto	P. G. No. 2076, dated 7th November 1896	2,02,000	4 „	1,72,773	...		...	4,588
	Ditto	P. G. No. 649, dated 30th March 1899	62,000	4 „	54,671	...	2,71,895	...	1,344
Dharmsala do.	Water works	P. G. No. 594, dated 22nd December 1903	15,000	4 „	15,000	...	15,000	11,560	...
Hoshiarpur do.	Cho Protective Works.	P. G. No. 560, dated 4th December 1900	15,000	4 „	9,248	...	9,248	...	1,352
Lahore do.	Water-works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882	17,75,000	4 „	11,45,311	...		...	47,296
	Conservancy and Tramways.	P. G. No. 462, dated 30th September 1899	5,00,000	5 „	...	4,42,500	15,87,811	...	14,500
Ludhiana do.	Drainage Works.	P. G. No. 508, dated 4th March 1892	60,000	5 „	17,692	...	17,692	...	3,000
Murree do.	Water-works	P. G. No. 56, dated 25th January 1897	1,00,000	4 „	83,516	...	83,516	...	2,345
Simla do.	Ditto	G. I. F. D. No. 72, dated 7th September 1892	9,26,438	4 „	6,38,333	...		...	28,525
	Ditto	P. G. No. 1459, dated 20th October 1898	3,00,000	4 „	2,52,509	...		...	11,513
	Town Hall	G. I. F. D. No. 3175, dated 1st September 1884	1,50,000	6 „	...	1,200		...	800
	Extension Works.	G. I. F. D. No. 180, dated 30th November 1900	5,00,000	4 „	3,69,852	...	12,61,894	88,956	...
Umballa do.	Water-works	P. G. No. 681, dated 4th April 1895	18,000	4 „	8,427	...		...	2,791
	Drainage Scheme.	P. G. No. 166, dated 18th January 1902	70,000	4 „	60,830	...	69,257	18,473	...
Karnal District Board.	Construction of a Canal.	P. G. No. 722, dated 28th August 1895	60,000	4 „	48,618	...		...	1,823
	Ditto	P. G. No. 5, dated 14th January 1898	35,000	4 „	27,197	...	75,815	...	1,430
		TOTAL PUNJAB	77,37,774		46,84,518	5,43,700	52,28,218	3,91,879	1,66,122
N.-W. FRONTIER PROVINCE.									
Haripur Municipality.	Water-works.	P. G. No. 578, dated 7th November 1896	31,000	4 p. c	22,484	...	22,484		1,328
MADRAS.									
Adoni Municipality.	Water-supply	M. G. No. 1126, dated 13th November 1893	66,000	4½ p. c.	49,953	...		...	1,736
	Plague Expenditure.	G. I. F. D. Telegram No. 83, dated 25th September 1902, M. G. No. 1182, dated 29th September 1902	10,000	4 „	8,300	...		...	867
	Ditto	G. I. F. D. No. A./5974, dated 14th November 1902; M. G. No. 1037 Fin., dated 2nd December 1902	25,000	4 „	20,000	...	78,253	...	2,500
Anakapalle do.	Office Building	M. G. No. 488M., dated 12th March 1897	3,000	4½ „	670	...	670	...	331
Bellary do.	For meeting plague charges.	G. I. H. D. No. 27, dated 4th February 1902, M. G. No. 186M. and 115M., dated 18th and 3rd February 1902,	25,000	4 „	17,500	...	17,500	...	2,500
		Carried forward	1,29,000		96,423	...	96,423	...	7,934

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹		₹		₹
MADRAS—*contd.*		Brought forward	1,29,000		96,423	...	96,423	...	7,934
Calicut Municipality.	Railway Extension.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	20,000	4½ p. c.	5,000	...		...	1,000
	For burial ground for Mappillas..	M. G. Nos. 39M., dated 7th January 1898 and 466M., dated 1st March 1898	9,580	4 „	2,874	...		...	958
	For construction of a Market	M. G. Nos. 368M. and 64M., dated 16th February and 22nd March 1905, respectively	36,700	4 „	36,700	...	44,574	36,700	...
Cannanore do.	For the Drainage of the Mapilla burial grounds.	M. G. No. 1060, dated 2nd September 1902, and No. 1558 M., dated 12th December 1902	2,000	4 „	1,654	...	1,654	...	173
Cocanada do.	Water-supply	M. G. No. 457M., dated 10th March 1897	1,18,100	4½ „	97,232	...		...	2,788
	Ditto	M. G. No. 290M., dated 12th February 1904, and No. 1664M., dated 10th November 1903	26,420	4 „	25,359	...	1,22,591	...	1,061
Conjeeveram do.	Water-supply	M. G. No. 1886M., dated 13th November 1895	1,28,500	4½ „	1,07,755	...	1,07,755	...	2,954
Coonoor do.	Drainage Works.	M. G. No. 184, dated 13th March 1891	10,000	4½ „	3,618	...		...	574
		M. G. No. 1058, dated 10th October 1892	2,000	4½ „	1,010	...		...	104
	Water-supply	M. G. No. 883M. and 1360M., dated 12th May and 1st August 1904, respectively.	62,000	4 „	62,000	...		62,000	...
	Ditto.	M. G. No. 35M. and 628M., dated 7th January and 24th March 1905, respectively.	60,880	4 „	60,880	...	1,27,508	60,880	...
Cuddapa do.	Water-supply.	G. I. H. D. No. 41, dated 18th April 1887	50,000	6 „	...	49,000		...	...
		M. G. No. 1212, dated 11th November 1892	9,695	4½ „	7,210	...		...	260
		M. G. No. 71 M., dated 23rd January 1900	2,000	4 „	...	...	56,210	...	400
Dindigal do.	Ditto	M. G. No. 452, dated 14th June 1895	33,000	4½ „	26,964	...		...	788
	Water works	M. G. No. 976 M., dated 15th August 1902, and 1422 M., dated 20th November 1902.	10,000	4 „	9,273	...		...	351
		M. G. No. 1973M., dated 22nd November 1904 and M. G. No. 493M., dated 6th March 1905	6,300	4 „	6,300	...	42,537	6,300	...
Guntur do.	Water works	M. G. No. 920M., dated 19th May 1904, and No. 1727M. dated 18th November 1903.	25,000	4 „	25,000	...		25,000	...
	Water-supply	M. G. No. 1353A.M., dated 28th July 1904, and No. 605M., dated 22nd March 1905	84,000	4 „	84,000	...		84,000	...
	Construction of a market.	M. G. No. 1539M., dated 17th October 1903	6,000	5 „	...	4,000	1,13,000	6,000	2,000
Kombhakonam do.	Construction of Drains.	M. G. No. 101, dated 13th February 1890	60,000	4½ „	31,578	...		...	3,088
		M. G. No. 1805, dated 5th December 1899	25,000	6 „	...	10,000	41,578	...	...
Kurnool do.	Water-supply.	M. G. Nos. 267, 951 and 2025M., dated 3rd April, 5th November 1894, and 24th November 1896, respectively	59,850	4½ „	46,451	...		...	1,541
		M. G. Nos. 1324M. and 2062, dated 2nd June and 20th September 1897, respectively.	6,070	4 „	3,945	...		...	304
	For a Market	M. G. No. 1896M., dated 10th November 1896	5,000	4½ „	1,000	...		...	500
	Purchase of an oil Engine for water works.	M. G. No. 1850M., dated 31st October 1904	7,000	4 „	7,000	...	58,396	7,000	...
		Carried forward	9,94,095		7,49,226	63,000	8,12,226	2,87,880	26,778

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
MADRAS—*contd.*		Brought forward	9,94,095		7,49,226	63,000	8,12,226	2,87,880	26,778
Madras Municipality.	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869; G. I. F. D. No. 1862, dated 8th July 1869; G. I. F. D. No. 2527, dated 23rd August 1873	14,30,000	4 p. c.	14,30,000	...		...	...
	Drainage of Black Town.	M. G. No. 2505, dated 23rd December 1881	1,00,000	5 „	...	1,00,000		...	...
		M. G. No. 363, dated 15th February 1883	3,00,000	5 „	...	3,00,000		...	...
		M. G. No. 487, dated 9th March 1885; M. G. No. 11M., dated 10th April 1885; M. G. No. 458M., dated 3rd September 1885	3,00,000	(*a*)	...	3,00,000		...	...
		M. G. No. 1562M., dated 18th October 1890	50,000	5 p. c.	...	50,000		...	...
		M. G. No. 765M., dated 11th August 1887	1,00,000	6 „	...	1,00,000		...	...
		M. G. No. 852M., dated 4th August 1888	1,50,000	5 „	...	1,50,000		...	...
		M. G. No. 1193M., dated 18th September 1889	1,50,000	5 „	...	1,50,000		...	...
	Extension of Water-supply.	M. G. No. 16M., dated 8th January 1895	4,00,000	4 „	...	4,00,000		...	...
		M. G. No. 1427 M., dated 25th October 1889	20,000	5 „	...	20,000		...	...
		M. G. No. 2505, dated 23rd December 1881	2,50,000	5 „	...	2,50,000		...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	20,000	6 „	...	20,000		...	...
	Construction of Market	M. G. No. 883M., dated 13th April 1897	1,00,000	4 „	...	1,00,000		...	...
	For meeting Plague charges.	M. G. No. 2215 M., dated 21st December 1898	2,00,000	4 „	...	2,00,000		...	...
		M. G. No. 755 M., dated 1st June 1900	1,00,000	4 „	...	1,00,000		...	...
	Cleaning water pipes	M. G. No. 1630 M., dated 19th September 1898	50,000	4 „	...	50,000		...	...
		M. G. No. 1530M., dated 16th October 1899 and No. 758M., dated 2nd June 1900	1,50,000	4 „	...	1,50,000		...	...
	Drainage works.	M. G. No. 389 M., dated 17th March 1899	12,00,000	4 „	...	12,00,000		...	...
	Construction of a market.	M. G. No. 529 M., dated 24th April 1899	1,50,000	4 „	...	1,50,000		...	...
	For substituting C. I. main for a portion of sewer No. II.	M. G. No. 1089M., dated 30th July 1901	1,20,000	4 „	...	1,20,000		...	...
	Drainage works.	M. G. No. 150 M., dated 10th February 1902	2,00,000	4 „	...	2,00,000		...	...
	Ditto	M. G. Nos. 35 M., dated 21st January 1903, and 869M., dated 25th June 1903	5,00,000	4 „	...	5,00,000	60,40,000	...	...
Madras Coast Lights Fund.	For the repayment of debt due to Port Fund and Provincial Revenues.	G. I. F. D. No. 2636 S. R., dated 27th April 1904, and M. G. No. 374 dated 23rd September 1904	9,38,476	4 „	9,38,476	...	9,38,476	9,38,476	...
Madura Municipality.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	5,000	5 „	...	5,000		...	...
		Ditto ditto	5,000	5 „	...	5,000		...	...
	Water-supply.	G. I. H. D. No. 79, dated 21st June 1886	27,000	6 „	...	27,000		...	...
		M. G. No. 894, dated 13th September 1893	1,64,000	4½ „	1,25,695	...		...	4,251
		M. G. No. 80M., dated 16th January 1896	31,500	4½ „	25,819	...	1,88,514	...	748
		Carried forward	82,05,071		32,69,216	47,10,000	79,79,216	12,26,356	31,777

(*a*) ₹2,82,000 with interest at 6 per cent., and ₹18,000 at 5 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
MADRAS—*contd.*		Brought forward	82,05,071		32,69,216	47,10,000	79,79,216	12,26,356	31,777
Mangalore Municipality.	Plague charges.	M. G. Nos. 150 M., dated 23rd January 1904, and 609 M., dated 24th March 1904	10,000	4 p.c.	8,000	...		...	2,000
	Ditto	G. I. F. D. No. 1,226 H., dated 27th February and M. G. No. 484M., dated 3rd March and No. 624M., dated 24th March 1905 respectively	8,000	4 „	8,000	...	16,000	8,000	...
Mayavaram	Construction of markets.	M. G. No. 180, dated 11th March 1891	5,000	4½ „	1,200	...		...	150
do.	For a School-Building.	M. G. No. 91, dated 3rd February 1891	3,500	4½ „	1,050	...	2,250	...	175
Negapatam.	For the acquisition of certain buildings.	M. G. Nos. 417 M., dated 5th March 1904, and 1785 M., dated 27th November 1903	5,000	4 „	4,588	...		...	412
do.	Ditto	M. G. No. 1827 M., dated 22nd October 1904, and No. 354 M., dated 15th February 1905	30,000	4 „	30,000	...		30,000	...
	Water work	M. G. No. 1985 M., dated 25th November 1904, and No. 492 M., dated 6th March 1905	5,000	4 „	5,000	...	39,588	5,000	...
Ootacamund	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884, and 29th September 1886, respectively	60,000	6 „	...	60,000		...	...
do.	Sanitary Works	M. G. No. 352M., dated 2nd March 1897	10,000	4¼ „	2,000	...		...	1,000
	Kandal Drainage.	M. G. No. 443, dated 11th June 1891	17,500	4¼ „	7,834	...		...	943
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	43,000	4¼ „	18,727	...		...	2,339
	Construction of Tiger-Hill Reservoir.	M. G. No. 1381M. and 1900, dated 21st September and 23rd December 1901, respectively	31,500	4 „	28,121	...		...	1,147
	Ditto	M. G Nos. 1847, dated 5th December 1900, and 247, dated 14th February 1901	13,500	5 „	...	13,500		...	...
	Water-supply.	M. G. Nos. 654 M., dated 2nd June 1902, and 997 M., dated 20th August 1902	24,400	4 „	22,730	...		...	852
	Construction of an Office building.	M. G. No. 1087M., dated 19th August 1893	7,000	6 „	...	7,000		...	...
	For the acquisition of lands in the catchment areas of the Dodabetta and Tiger Hill Reservoirs.	M. G. No. 781 M., dated 3rd June 1899	37,500	5 „	...	37,500		...	...
	For the acquisition of lands in the catchment areas of the Marlimund Reservoirs.	M. G. No. 1434 M., dated 28th September 1899	1,00,000	5 „	...	1,00,000		...	...
	For plague expenditure.	M. G. F. D. No. 835, dated 11th December 1903, and G. I. telegram No. 208, dated 6th November 1903	1,00,000	4 „	89,328	...	3,86,740	...	10,672
Palghat do.	Construction of an Office building and a Market and a Slaughter-house.	M. G. Nos. 160M. and 1005M., dated 25th January and 13th June 1892, respectively	17,000	6 „	...	5,000		...	1,000
		Carried forward	87,32,971		34,95,794	5,000 49,28,000	84,23,794	12,69,356	52,467

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
MADRAS—*concld.*		Brought forward	87,32,971		34,95,794	49,28,000 5,000	84,23,794	12,69,356	52,467
Palghat Municipality.	Additional building for the Victoria College.	M. G. No. 1318 M., dated 11th September 1899	10,000	6 p. c.	...	2,500	7,500	...	1,500
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	1,90,000	4½ „	1,26,333	...	1,26,333	...	6,317
Tellicherry do.	Improvement of the Hospital Building.	M. G. No. 1348 M., dated 22nd September 1903	7,000	4 „	6,397	...	6,397	...	603
Trichinopoly do.	Water-supply.	M. G. No. 429, dated 9th June 1891	1,00,000	4½ „	66,667	...		...	3,333
		M. G. No. 514, dated 11th July 1895	32,000	4½ „	22,400	...		...	1,067
		M. G. No. 54, dated 11th January 1899	50,000	4 „	40,906	...		...	1,964
		M. G. No. 399 M., dated 20th March 1899	1,58,000	5 „	...	1,58,000		...	...
		M. G. No. 219M., dated 25th February 1902, and 391M., dated 26th March 1902	26,000	4 „	23,009	...		...	954
		M. G. No. 1260 M., dated 16th October 1902, and No. 21 M., dated 16th January 1903	23,500	4 „	21,650	...	3,32,632	...	830
Tuticorin do.	Ditto	M. G. Nos. 933M. and 1271M., dated 1st July and 3rd September 1901, respectively	50,000	4 „	44,759			...	1,816
		M. G. Mis. Nos. 1067 and 755M., dated 6th August and 29th May 1903, respectively	7,500	4 „	7,250	...	52,009	...	250
Vaniyambadi do.	For meeting Plague charges.	G. I. F. D. No. 1984A. and M. G. No. 459, dated 12th and 17th April 1902, respectively	13,000	4 „	10,793	...	10,793	...	1,125
Vellore do.	For General purposes.	M. G. No. 573 M., dated 23rd April 1902	20,000	4 „	4,000	...	4,000	...	4,000
Vizagapatam do.	Water-works	M. G. No. 339M., dated 2nd March 1897	2,10,500	4½ „	1,81,859	...		...	4,620
		M. G. No. 40 M., dated 12th January 1901	7,000	4 „	6,002	...		...	265
		M. G. Nos. 1277 M., dated 22nd October 1892, and 276 M., dated 25th February 1903	36,000	4 „	9,814	...	1,97,675	...	24,923
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs. 29 and 30 and Schedule B., and M. G. Nos. 320, 205 and 2817 W., P.W.D., dated 18th June 1886, 10th March 1892, and 6th November 1895, respectively	61,98,018	4 „	40,50,000	...	40,50,000	...	96,052
Bellary Local Fund Board.	Plague and other Expenditure.	G. I. F. D. No. 119A. and M. G. No. 32, dated 10th and 16th January 1901	50,000	4 „	10,000	...	10,000	...	10,000
Tanjore do (*a*)	Extension of Mayaveram-Mutupet Railway.	G. I. No. 110R.P., dated 4th July 1900. P. W. D. Rys. communicated in G. I. No. 3645, dated 21st July 1900.	20,00,000	4 „	...	6,15,700	6,15,700	...	...
		TOTAL MADRAS	1,79,21,489		81,27,633	57,09,200	1,38,36,833	12,69,356	2,12,086

(*a*) Rupees 12,12,705 is outstanding on P. W. Books out of the Loan to the Board on account of the Government share of the Mayavaram-Mutupet Railway.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY.									
Ahmedabad Cantonment Fund.	For cholera operation.	G. I. Mily. No. 894, dated 25th March 1901, and G. R. No. 2069, dated 12th April 1901	1,822	4 p. c.	767	...	767	...	365
Hyderabad do.	Erection of a new market.	G. I. F. & C. D. No. 6508A., dated 9th December 1902	10,000	4 „	3,655	...	3,655	...	6,345
Poona Cantonment Fund.	For erecting the Dhobis Ghat.	G. I. Mily. No. 656F., dated 27th February 1900, and No. 6469A., dated 23rd December 1901	42,815	4 „	32,311	...	32,311	...	2,869
Dharwar District Local Board.	Miscellaneous Works.	G. R. No. 1043, dated 26th March 1895	1,60,000	4½ „	1,37,398	...	1,37,399	...	3,474
Satara do.	Plague purposes.	G. I. F. D. No. 2263A., dated 29th April 1902, and G.I. F. D. No. 2938, dated 26th August 1902, and G. I. F. D. No. 4358, dated 18th December 1902	34,546	4 „	30,084	...	30,084	...	2,603
Bombay Port Trust.	Purchase of the Elphinstone Estate and other properties transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879, respectively	2,11,70,754	4½ „	2,01,07,928	...		...	947
	Purchase of certain Government properties by the Trust.	Ditto	8,44,679	*Nil*	2,37,284	...		...	947
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	75,42,800	4 p. c.	...	75,42,800		...	...
	To meet the cost of Ballard Road Pier and other works and contribution towards the cost of a Road at Wari Bunder.	G. R. No. 137, dated 27th May 1893 G. R. No. 157, dated 16th July 1894	11,51,000	4 „	...	11,51,000		...	...
	To meet the cost of Bulkoil Installation, Mody Bay Reclamations at Frere Lands Estates, extension of sheds, etc.	G. R. No. 123, dated 28th May 1897	10,25,000	3½ „	...	10,25,000		...	...
	To meet the repayment of five per cent. Debenture Loans.	G. R. No. 104, dated 25th May 1899 G. R. No. 203, dated 7th November 1899	35,00,000	4 „	...	35,00,000		...	...
	Dock Extension Works.	G. I. F. D. No. 4484, dated 4th December 1886 G. R. No. 506, dated 16th December 1886 C. G. No. 164, dated 22nd April 1887 G. I. F. D. No. 3457, dated 27th June 1888 G. I. F. D. No. 6914, dated 31st December 1888 G. I. F. D. No. 604, dated 5th February 1890 G. I. F. D. No. 4511, dated 18th September 1890 G. I. F. D. No. 3635, dated 28th August 1891 G. I. F. D. No. 3298A., dated 9th August 1892	96,00,000	4 „	90,86,226	...		...	...
		Carried forward	4,50,83,416		2,95,21,438 2,04,215	1,32,18,800	2,04,216	...	17,550

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	4,50,83,416		2,04,215	1,32,18,800	2,04,216	...	17,550
					2,95,21,438				
	Dock Extension Works—*contd.*	G. I. F. D. No. 3678A., dated 23rd August 1893 . . G. I. F. D. No. 248A., dated 16th January 1895 G. I. F. D. Nos. 1008A., dated 4th March 1896, and 4489A., dated 9th October 1897 .	96,00,000	3½ p. c.	5,47,098	...		...	...
		G. I. F. D. No. 3340A., dated 29th July 1896 . . G. R. No. 171, dated 11th August 1896 . . .	96,00,000	3 „	1,66,801	...		...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49, dated 26th January 1882 . . .	76,00,000	4 „	...	75,96,876		...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159, dated 7th May 1884	10,00,000	4 „	...	10,00,000		...	...
	To meet the repayment of the Debenture Loan of 1890 and for the purpose of the new workschargeable to Capital Debenture Loan of 1900.	G. R. No. 144, dated 3rd August 1900 . . .	25,00,000	4 „	...	25,00,000		...	...
	To meet the cost of new works.	G. R. No. 36, dated 15th April 1902 . . .	13,50,000	4 „	...	13,50,000		...	...
	Ditto .	G. R. No. 102, dated 24th August 1903 . . .	16,00,000	4 „	...	16,00,000		...	...
	Ditto .	G. R. No. 88, dated 2nd August 1904 . . .	16,50,000	4 „	...	16,50,000		16,50,000	...
	To meet the cost of new dock works.	G. R. No. 6, dated 2nd June 1904	20,00,000	4 „	...	20,00,000	6,11,51,013	20,00,000	...
Bombay Improvement Trust.	For the execution of Board's schemes for the improvement of the City of Bombay.	G. R. G. D. No. 3375, dated 3rd August 1899 . .	50,00,000	4 „	...	50,00,000		...	...
		G. R. G. D. No. 4795, dated 20th August 1901 . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3136 dated 6th June 1902 . . .	30,00,000	4 „	...	30,00,000		...	...
		G. R. G. D. No. 3377, dated 29th June 1903 . .	60,00,000	4 „	...	60,00,000		...	...
		G. R. G. D. No. 4229, dated 12th August 1904 . .	50,00,000	4 „	...	50,00,000	2,20,00,000	50,00,000	...
Karachi Port Trust.	Improvement of Karachi Harbour.	G. I. No. 590M., dated 28th October 1885; G. R. No. 27, dated 7th January 1886 .	7,11,500	4½ „	4,47,658	...		...	22,544
		G. I. No. 1427, dated 17th June 1886; G. R. No. 375 C. W./1906, dated 1st July 1886	15,50,000	4½ „	10,94,007	...		...	43,941
	Improvement and Extension of the Wharf Accommodation for native vessels; dredging the approaches of the native Jetty.	G. R. No. 1154, dated 27th March 1884 . . .	2,88,500	5 „	...	1,15,000		...	10,000
		Carried forward .	10,65,33,416		15,41,665	1,15,000	8,33,55,229	86,50,000	94,035
					3,04,39,552	5,29,15,676			

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	10,65,33,416		3,04,39,552 / 15,41,665	5,29,15,676 / 1,15,000	8,33,55,229	86,50,000	94,035
Karachi Port Trust—*concld.*	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	20,00,000	4 p. c.	...	20,00,000		...	...
	Appliances for improvement of Channel, etc.	G. R. Nos. 230 and 257, dated 21st October and 21st November 1896, respectively .	13,00,000	4 „	...	13,00,000		...	...
	Construction of a Native village at Keamari.	G. R. No. 204, dated 8th November 1900. . .	2,00,000	4 „	...	2,00,000		...	...
	Construction of Plinths and re-arrangement of lines in the Keamari yard and for providing additional Engine and boiler power at Keamari.	G. R. No. 67, dated 27th May 1903	4,50,000	4 „	...	4,50,000		...	...
	Two additional berths Reclamation of Pool new Hopper Dredger and 2 Hopper Barges.	G. R. No. 118, dated 24th October 1904 . . .	21,00,000	4 „	...	1,24,749	57,31,414	1,24,749	...
Ahmedabad Municipality.	Carrying out a part of the Water-supply scheme and paying off the existing Loans.	G. R. No. 3513, dated 26th December 1887 . .	3,00,000	5 „	...	2,68,800		...	...
		G. R. No. 1449, dated 14th May 1888 . . .	1,00,000	5 „	...				
	Water and Drainage Works.	G. R. Nos. 300 and 559, dated 29th January and 18th February 1890, respectively . . .	4,50,000	4½ „	2,12,961	...		...	6,846
	Water-works.	G. R. No. 3553, dated 19th August 1889 . . .	3,00,000	5 „	...	1,09,872		...	22,236
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	51,000	5 „	...	41,208		...	...
	Making House connections with Drainage.	G. R. No. 1874, dated 17th August 1893 . . .	20,000	4½ „	...	20,000		...	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	2,00,000	4½ „	...	2,00,000		...	...
		G. R. No. 2080, dated 1st May 1899.	8,00,000	4½ „	...	8,00,000		2,05,000	...
	To pay off a portion of Government Loan.	G. R. No. 2782, dated 19th August 1896 . . .	1,00,000	4½ „	...	1,00,000		...	...
	For the extension of Water-works.	G. R. No. 3560, dated 18th August 1897 . . .	65,000	4½ „	...	65,000		...	...
	Extension of Drainage work.	G. R. No. 4336, dated 23rd December 1904 . .	3,00,000	4½ „	...	75,000	18,92,841	75,000	...
		Carried forward .	11,52,69,416		3,21,94,178	5,87,85,305	9,09,79,484	90,54,749	1,23,117

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan Sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward	11,52,69,416		3,21,94,178	5,87,85,305	9,09,79,484	90,54,749	1,23,117
BOMBAY—*contd.*									
Ahmednagar Municipality.	For improvement of Water-works.	G. R. Nos. 4103 and 931, dated 1st December 1896 and 26th February 1897, respectively, and G. I. F. C. No. 5011A. and G. R. F. D. No. 4671, dated 15th October and 12th December 1901	1,22,885	4½ p. c.	1,22,885	...		...	...
Alibag do.	Water-works.	G. R. F. D. Nos. 5011-A. and 4671 dated 15th October and 12th December 1901, respectively	15,836	4½ „	15,836	...		...	...
	For Plague operations	G. I. F. C. Nos. 5011-A. and G. R. F. D. 4671, dated 15th October and 12th December 1901, respectively	6,110	4 „	6,110	...	1,44,831	...	...
	For Plague operations	G. I. F. D. No. 4890A., dated 28th September, 1900, and G. R F. D. No. 4660, dated 15th October 1900	10,000	4 „	6,514	...	6,514	...	947
Bandra do	Construction of Water-works.	G. R. F. D. Nos. 1360, 184, and 1476, dated 26th April 1895, 14th January, and 23rd April 1896, respectively	70,000	4½ „	57,754	...		...	1,624
	Water-works.	G. R. F. D Nos. 1233, dated 30th March, and 2148, dated 23rd June 1903, respectively.	20,000	4 „	20,000	...	77,754	...	...
Belgaum do.	For Plague operations.	G. I. F. & C. D. No. 2263A., dated 29th April 1902	20,277	4 „	6,327	...	6,327	...	1,549
Bhingar do.	Plague purposes	G. I. F. & C. D. No. 3575A., dated 30th June 1902, and G. R. F. D. No. 2715, dated 6th August 1902	3,500	4 „	3,500	...		...	...
	Ditto	G. R. F. D. No. 2372, dated 17th July 1905	800	4 „	800	...		800	...
	Water-supply	G. R. F. D. No. 1215, dated 27th March 1905	1,000	4 „	1,000	...	5,300	1,000	...
Bombay do.	Construction of the Vehar Lake and Water-works.	G. R. F. D. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, Act II of 1888, and Act I of 1894	37,30,053	4 „	24,25,762	...		...	16,594
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 384, dated 2nd February 1883; G. R. No. 460, dated 4th February 1884; G. R. No. 124, dated 27th April 1885.	44,00,000	5 „	...	37,39,000		...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. G. D. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively	4,50,000	4 „	...	4,50,000		..	...
	Tansa Water-works.	G. R. No. 561, dated 12th February 1886; G. R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 31st May 1886; G. R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R. No. 4198, dated 8th October 1889; G. R. No. 3392, dated 23rd August 1890; G. R. No. 3262, dated 15th September 1891	1,47,00,000	5 „	...	1,47,00,000		...	...
		Carried forward	13,88,19,877		24,25,762 3,24,34,904	1,88,89,000 5,87,85,305	9,12,20,210	90,56,549	1,43,831

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward .	13,88,19,877		3,24,34,904 24,25,762	5,87,85,305 1,88,89,000	9,12,20,210	90,56,549	1,43,831
Bombay Municipality—*concld.*	Construction of Drainage and Water-works.	G. R. No. 2951, dated 28th September 1878 . .	26,94,000	5 p. c.	...	15,66,500		...	66,000
		G. R. No. 873, dated 16th March 1888 . . .	12,00,000	5 „	...	12,00,000		...	...
		G. R. No. 1427, dated 4th May 1888 . . .	7,00,000	5 „	...	7,00,000		...	...
	Construction of Markets and Roads, Drainage and Water-works.	G. R. No. 4937, dated 7th September 1888; G. R. No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888 . .	10,08,875	5 „	...	10,08,500		...	...
	Agripada House Sutlage Water Connection Works.	G. R. No. 6547, dated 28th December 1889, and G. R. No. 17, dated 3rd January 1890	2,48,000	5 „	...	2,48,000		...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890 . . .	35,00,000	5 „	...	35,00,000		...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891 . .	8,00,000	5 „	...	8,00,000		...	...
	Repayment of balances of Government Consolidated Loan.	G. R. G. D. No. 1989, dated 6th June 1893 . . .	42,00,000	4 „	...	42,00,000		...	...
	Construction of Drainage, Water-works, Roads, and other works.	G. R. G. D. No. 809, dated 3rd March 1894, and No. 3764, dated 8th October 1894, respectively . . .	23,25,000	4 „	...	23,25,000		...	...
	Construction of a Sewerage at Wari Bunder Roads, burial grounds, and certain Water-works.	G. R. No. 3501, dated 22nd August 1895 . . . G. R. No. 683, dated 22nd February 1896 . . . G. R. No. 2320, dated 3rd June 1899 . . .	15,75,000	(a)	...	15,75,000		...	...
	Construction of Sewerage, Water and other Sanitary Works.	G. I. F. D. No. 3841 A., dated 28th August 1897 . . G. I. F. D. Tele., dated 26th July 1898 . . . G. R. No. 2320, dated 3rd June 1899 . . .	25,00,000	4 p.c.	...	25,00,000		...	...
		G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2320, dated 3rd June 1899 . . .	19,25,000	4 „	...	19,25,000		...	...
	For Plague operations.	G. R. No. 4960, dated 5th September 1898 . . G. R. No. 2540, dated 16th June 1899 . .	20,00,000	4 „	...	20,00,000		...	...
	Construction of certain Sewerage and other Water-works.	I telegram embodied in G. R. G. D. No. 3427, dated 15th June 1901 .	24,75,000	4 „	...	24,75,000		...	...
	Construction of certain water works.	G. R. G. D. No. 4416. dated 22nd August 1904 . .	12,75,000	4 „	...	12,75,000	4,86,12,762	12,75,000	...
Bulsar do.	Plague operations.	G. R. Nos. 2359A., 2491, and 782, dated 25th May and 8th June 1897 and 18th February 1898, respectively .	35,000	4 „	11,812	...	11,812	...	1,170
		Carried forward .	16,72,80,752		3,48,72,478	10,49,72,305	13,98,44,784	1,03,31,549	2,11,001

(a) R10,00,000 with interest at 3½ per cent. and R5,75,000 at 4 per cent.

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905.			Transactions during 1904-1905.	
					To Government.	To the Public.	Total.	Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
BOMBAY—*contd.*		Brought forward	16,72,80,752		3,48,72,478	10,49,72,305	13,98,44,784	1,03,31,549	2,11,001
Dakor Municipality.	Plague operations.	G. I. F. D. No. 2545, dated 2nd June 1899, and G. R. No. 2595, dated 2nd June 1900	8,000	4 p. c.	...	...	...	...	2,281
Dharwar do.	For Plague expenditure.	G. R. No. 1535, dated 26th March 1900; G. R. No. 2419, dated 22nd May 1900; G. R. No. 1316, dated 29th March 1901	40,000	4 „	29,876	...	29,876	...	...
Dhulia do.	Improvement of Water-supply.	G. R. Nos. 4948, dated 14th December 1892, and 869, dated 6th March 1893	2,50,000	4½ „	1,67,386	...	1,67,386	...	35,463
Godhra do.	Improvement of Roads, etc., in the City.	G. R. Nos. 2143 and 2985, dated 3rd June and 6th August 1889, respectively	10,000	5 „	...	...		...	3,793
Hubli do.	Construction of Water-works for the Town of Hubli.	G. R. No. 4020, dated 8th December 1890; G. R. No. 1010, dated 19th March 1891; G. R. No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No. 423, dated 31st January 1894	2,42,000	4½ „	1,86,395	...	1,86,395	...	20,648
Hyderabad do.	Improving and Supplementing the Water-supply	G. R. Nos. 5433, dated 27th December 1897, and 580, dated 7th February 1898	1,15,500	5 „	...	21,500		...	2,000
	Ditto.	G. R. No. 5972, dated 9th December 1899	1,26,000	5 „	...	62,500	84,000	...	63,500
Igatpuri do.	Plague purposes.	G. I. F. & C. D. No. 2323 A., G. R. F. D. No. 1939, dated 30th April and 15th June 1903, respectively, and 1901, dated 30th May 1904	3,566	4 „	3,190	...	3,190	...	376
Ilkal do.	For Plague operations.	G. I. F. D. No. 2081-A., dated 30th April 1900; G. R. No. 2549, dated 31st May 1900; G. R. No. 4951, dated 8th November 1900	3,500	4 „	914	...	914	...	525
Junner do.	Construction of a Tank for the Water-supply of the Town.	G. R. No. 963, dated 17th March 1883	33,000	5 „	...	3,000	3,000	...	2,000
Karachi do.	For the following works of public utility :— Water-works Extension. Boulton Market. Empress Market. Light-Tram-way. Victoria Museum	G. R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively	5,00,000	5 & 6 p. c.	...	2,31,500		...	4,000
	Drainage Works.	G. R. No. 4672, dated 25th November 1892	6,00,000	4½ „	...	6,00,000		...	...
	Construction of a new Reservoir.	G. R. No. 2771, dated 27th August 1894	1,00,000	4 „	...	1,00,000		...	...
	For Plague operations.	G. R. No. 2585, dated 1st June 1900	4,00,000	5 „	...	4,00,000		...	...
	Drainage extension.	G. R. No. 3151, dated 17th September 1904	5,50,000	4 „		2,71,750	16,03,250	2,71,750	...
		Carried forward	17,02,62,318		3,52,60,239	10,66,62,555	14,19,22,795	1,06,03,299	3,45,587

Subsidiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtedness of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			₹		₹	₹	₹	₹	₹
		Brought forward .	17,02,62,318		3,52,60,239	10,66,62,555	14,19,22,795	1,06,03,299	3,45,587
BOMBAY—*contd.*									
Karad Municipality.	Plague purposes.	G. I. F. C. D. No. 2883A., G. R. F. D. No. 3090, dated 12th June and 3rd July 1900, and G. R. F. D. 2403, dated 11th July 1902 .	11,000	4 p.c.	9,241	...	9,241	...	...
Lonadla, do.	Ditto .	G. R. F. D. 2368, dated 17th July 1905 . . .	5,000	4 „	5,000	...	5,000	5,000	...
Malegaon do.	Ditto .	G. R. No. 3731, dated 9th August 1899 . . .	10,000	4 „	3,985	...	3,985	...	926
Mhasvad do.	Construction of a School-house.	G. R. Nos. 1534 and 240, dated 11th May and 22nd January 1895, respectively . . .	1,500	4½ „	658	...	658	...	129
Nasik do.	Ditto .	G. I. F.D. No. 3139 A., dated 16th July 1898, and G. R. No. 5151, dated 10th November 1898 . . .	50,000	4 „	25,997	...	25,997	...	3,396
		G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 4357, dated 18th December 1902 . .							
Panvel do.	Water-works	G. R. Nos. 2659, 3672 and 4944, dated 29th June, 14th September, and 12th December 1892, respectively .	59,000	4½ „	44,053	...		...	1,579
	Plague operations.	G. I. F. C. No. 4041A., dated 8th August 1900, embodied in G. R. F. D. No. 4092, dated 5th September 1900, and G. R. F. D. No. 976, dated 5th March 1902	14,000	4 „	8,889	...	52,942	...	1,317
Poona do.	Drainage scheme.	G. I. F. C. No. 4917A., dated 20th September 1901, embodied in G. R. G. D. No. 5603, dated 1st October 1901, and G. R. F. D. No. 1930, dated 26th May 1902	25,000	4 „	24,391	...		...	609
	Plague purposes.	G. I. F. C. D. No. 2263A., dated 29th April 1902, and G. R. F. D. No. 2938, dated 26th August 1902 . .	2,69,661	4 „	2,42,761	...	2,67,152	...	16,888
Rôha Ashtami do.	Plague operations.	G. I. F. C. No. 2388A. and G. R. F. D. No. 1982, dated 5th May and 31st May 1902 . . .	2,500	4 „	584	...	584	...	521
Rajpura do.	Water-works at Khodwalla	G. R. Nos. 737 and 2507, dated 16th March and 26th August 1886, respectively .	12,000	6 „	...	10,500	10,500	...	...
Ranebennur Municipality.	Plague operations.	G. I. F. C. D. No. 3219A., dated 13th June 1901, and G. R. F. D. No. 2585, dated 3rd July 1901 . .	2,000	4 „	...	...		...	248
Ratnagiri City do.	Nachna Water-works.	G. R. No. 3346, dated 6th November 1880 . .	30,000	6¾ „	...	16,750		...	...
		G. R. No. 2632, dated 31st July 1884 . . .	15,000	5 „	...	15,000		...	...
	Plague operations.	G. I. F. D. No. 473A., dated 27th January 1900 . .	3,000	4 „	...	...	31,750	...	1,691
		G. R. F. D. No. 706, dated 9th February 1900 . .							
Satara do.	Extension of Water-works.	G. R. No. 3740, dated 13th December 1881 . .	3,00,000	(a)	...	98,475		...	10,350
	Plague purposes.	G. I. F. C. No. 3936A., and G. I. F. D. No. 4026, dated 3rd August and 31st August 1900, and G. R. F. D. No. 928, dated 1st March 1902 .	45,000	4 p.c.	40,305	...		...	2,538
		Carried forward .	17,11,16,979		40,305 3,56,25,798	98,475 10,67,04,805	14,23,30,694	1,06,08,299	3,85,749

(a) From 5½ to 7 per cent.

Subisdiary Statement of Loans under the Local Authorities Loan Act, 1879, showing the Indebtednes of Municipalities and Local Funds on the 31st March 1905—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Amount owing on 31st March 1905. To Government.	To the Public.	Total.	Transactions during 1904-1905. Borrowed.	Repaid.
			R		R	R	R	R	R
BOMBAY—*concld.*		Brought forward .	17,11,16,979		3,56,25,798	10,67,04,805	14,23,30,604	1,06,08,299	3,85,779
Satara Suburban Municipality.	For Plague purposes.	G. I. F. D. No. 4420A., dated 31st August 1900, and G. R. No. 4253, dated 19th September 1900 . . .	10,000	4 p. c.	40,305 7,835	98,475 ...	1,46,615	...	703
Sholapur do.	Ditto .	G. R. No. 3721, dated 28th August 1898 . . .	45,000	5 „	...	45,000		...	...
		G. I. F. D. No. 4028A., dated 10th August 1900 . .	50,000	6 „	...	50,000		...	...
	For purchasing a new pumping engine for the Municipal waterworks.	G. R. F. D. No. 722 and 1249, dated 22nd February and 31st March 1904, respectively	45,000	4 „	45,000	...	1,40,000	...	...
Sinnar do.	Plague purposes.	G. I. F. D. No. 2381A., dated 17th May, and G. R. No. 2702, dated 7th June 1900	6,500	4 „	2,307	...	2,307	...	954
Sirur do.	Ditto .	G. I. F. D. No. 5642A., dated 8th November 1900, and G. R. No. 5275, dated 29th November 1900 . .	5,000	4 „	...	...		...	3,267
Sukkur do.	Construction of Waterworks.	G. R. No. 3707, dated 24th October 1893 . . .	2,00,000	5 „	...	2,00,000		...	...
		G. R. No. 3162, dated 13th September 1895 . .	1,00,000	5 „	...	1,00,000	3,00,000	...	...
Surat do.	Widening the Roads in the localities devastated by fire.	G. R. No. 4367, dated 30th October 1890 . . .	2,00,000	5½ „	...	50,000		...	10,000
	Construction of Water-works.	G. R. No. 2960 dated 4th September 1896 . .	6,00,000	4 „	...	3,41,000		...	15,500
	For meeting Plague charges.	G. R. No. 2568, dated 8th June 1898 . . .	1,50,000	5 „	...	58,500	4,49,500	...	6,500
Talegaon do.	Construction of Waterworks.	G. R. No. 227, dated 24th January 1883 . . .	28,500	5 „	...	20,000	20,000	...	1,062
Ditto	Ditto .	G. R. No. 1028, dated 20th April 1887 . . .	4,700	5 „					
Thana do.	Widening the Bazar Road and repairing the dam of the Pokram reservoir.	G. R. F. D. Nos. 2619 and 4622, dated 5th July and 10th December 1901 respectively . . .	10,000	4 „	2,707	...	2,707	...	1,094
Uran do.	Plague purposes.	G. I. F. C. D. No. 6833A., dated 22nd December 1902, and G. R. F. D. No. 534, dated 10th February 1903 .	8,000	4 „	6,367	...	6,367	...	986
Vita do.	Plague operations.	G. I. F. D. No. 5190A., dated 15th October 1900; G. R. No. 5541, dated 14th December 1900, and G. R. No. 914, dated 2nd March 1901. .	1,000	4 „	...	...		...	112
Wai do.	Plague purposes.	G. I. F. D. No. 7241-A., dated 30th November 1903 and G. F. D. No. 128, dated 13th January 1904 . .	2,963	4 „	2,497	...	2,497	...	466
		Total Bombay .	17,25,83,642		3,57,32,816	10,76,67,780	14,34,00,597	1,06,08,299	4,26,423

APPENDIX E.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1904-1905.

STATEMENT

OF

LOANS RAISED UNDER THE GUARANTEE OF GOVERNMENT

TO END OF

1904-1905.

CONTENTS.

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ABSTRACT STATEMENT of LOANS raised under the guarantee of GOVERNMENT to end of 1904-1905.

		Amount on 31st March 1905.
		£
LOANS RAISED BY NATIVE STATES, LOCAL AUTHORITIES AND OTHER PUBLIC BODIES		2,403,774
CAPITAL RAISED BY RAILWAY COMPANIES FOR EXPENDITURE ON STATE AND OTHER RAILWAYS—		
	£	
Capital in respect of which guarantees for interest on Share Capital and for interest and repayment of Debenture Capital have been given	22,945,654	
Capital in respect of which guarantee for interest and repayment of Capital has been given	29,430,100	
Debentures raised through Companies for outlay on purchased Railways	7,900,300	60,276,054
TOTAL £		62,679,828

No. I.—LOANS raised under the GUARANTEE of GOVERNMENT by NATIVE STATES, LOCAL AUTHORITIES and OTHER PUBLIC BODIES to end of 1904-1905.

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
INDIA, GENERAL									
Rajputana.									
1. Marwar Durbar . . .	From Mysore Durbar.	Construction of Balotra Shadipali Railway.	25,50,000	G. I., Foreign Department, No. 228-I. B., dated 24th January 1899.	1898	4 per cent.	1908	25,50,000	Interest guaranteed.
Central India.									
2. Ajaigarh State . . .	From Gwalior State.	Famine and administrative purposes.	2,52,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 „	1908	66,124	Principal and interest guaranteed.
3. Dewas State (Senior Branch) .	Ditto .	Ditto .	2,00,000	G. I., Foreign Dept., No. 114-I. A., dated 6th January 1900.	1900	4 „	1918	1,50,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	1,00,000	G. I., Foreign Dept., No. 2287-I. A., dated 11th June 1901.	1901	4 „	1911	1,00,000	Ditto.
4. Ditto (Junior Branch) .	From Gwalior State.	Ditto .	2,00,000	G. I., Foreign Dept., No. 224-I. A., dated 11th January 1900.	1900	4 „	1910	1,50,000	Ditto.
Ditto (do.) .	From Indore Durbar	Ditto .	2,00,000	G. I., Foreign Dept., Nos. 2287-I. A. and 956-I. A., dated 11th June 1901 and 7th March 1902, respectively.	1901 & 1902	4 „	1920	2,00,000	Ditto.
5. Diwan Pahar Singh and Kumet Singh, Hissedar Bijna.	From Gwalior State.	Ditto .	1,500	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	1897	4 „	1907	388	Ditto.
6. Gaurihar State . . .	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 3888-I.A., dated 27th December 1896.	„	4 „	1908	8,834	Ditto.
7. Jaora State	Ditto .	Ditto .	3,25,000	G. I., Foreign Dept., No. 951-I. A., dated 22nd February 1900.	1900	4 „	1906	1,75,000	Ditto.
8. Jhabua State . . .	Ditto .	Ditto .	1,00,000	G. I., Foreign Dept., No. 3530-I. A., dated 29th November 1899.	„	4 „	1909	50,000	Ditto.
9. Jigni State	Ditto .	Ditto .	20,500	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 „	1911	11,085	Ditto.
10. Jobat State	Ditto .	Ditto .	25,000	G. I., Foreign Dept., No. 58-I. A., dated 5th January 1900.	1900	4 „	1907	22,000	Ditto.
11. Karandia Thakurate . .	Ditto .	Ditto .	5,000	G. I., Foreign Dept., No. 1091-I.A., dated 2nd March 1900.	„	4 „	1904	1,000	Ditto.
12. Pathari State . . .	From Indore Durbar	Ditto .	15,000	G. I., Foreign Dept., No. 1648-I. A., dated 25th April 1902.	1902	4 „	1911	13,600	Ditto.
			14,59,000					9,48,031	
Carried forward .			25,50,000					25,50,000	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			25,50,000					25,50,000	
INDIA GENERAL—*contd.*			14,69,000					9,48,031	
Central India—contd.									
13. Piploda Thakurate	From Gwalior State	Famine and administrative purposes.	75,000	G. I., Foreign Dept., Nos. 719-I. A., and 2679-I. A., dated 8th February 1900 and 20th June 1900, respectively.	1900	4 per cent	1908	39,000	Principal and interest guaranteed.
14. Rutlam State	Ditto	Ditto	1,00,000	G.I., Foreign Dept., No. 2679-I.A., dated 20th June 1900.	1900 & 1901	4 „	1906	41,000	Ditto.
15. Sailana State	Ditto	Ditto	1,00,000	G. I., Foreign Dept., Nos. 3530-I. A. and 2679-I. A., dated 29th November 1899 and 20th June 1900, respectively.	1900	4 „	1910	56,000	Ditto.
16. Sohawal Durbar	Ditto	Ditto	15,000	G. I., Foreign Dept., No. 3888-I. A., dated 27th December 1896.	1897	4 „	1908	4,000	Ditto.
Ditto	Ditto	Ditto	7,000	G. I., Foreign Dept., No. 265-I.A., dated 13th January 1900.	1900	4 „	1909	4,300	Ditto.
Total Central India			17,66,000					10,92,331	
TOTAL INDIA GENERAL.			43,16,000					36,42,331	
Do. converted into £ at Rs. 15=£ 1			£ 287,733					£ 242,822	
BENGAL.			₹					₹	
1. Nayagarh State	From Dhenkanal State.	Marriage of the Chief	15,000	G. O. No. 1096-P., dated 4th April 1903.	1903-4	6 „	1904-5	10,166	Ditto.
2. Port Commissioners, Chittagong	From Chittagong Municipality.	Seamen's Hospital	25,000	G. O. No. 415, Marine, dated 17th February 1893, and No. 25-F., Marine, dated 19th May 1893.	1894	4½ „	1909	9,240	Ditto.
TOTAL BENGAL			4,000					19,406	
Do. converted into £ at Rs. 15=£ 1			£ 2,667					£ 1,294	

BOMBAY.										
NATIVE STATES.										
Kathiawar Agency.										
I.—Jhalavad Prant.										
1. Bhaskar-rao Vithal and his sons, Talukdars of Vithalgad.	From private persons	Maintenance of the people and administration charges.	25,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½	„	In five years.	5,000	Ditto.
2. Jhala Prabhatsinh Haibhanji and others, shareholders of Bhalgamda.	Ditto	Ditto	1,105	Ditto	„	6	„	In six years.	150	Ditto.
3. Khachar Bhoj Desa of Anandpur.	Ditto	Ditto	6,000	Ditto	1899	6	„	In four years.	4,000	Ditto.
4. Khachar Jethsur Mansur of Anandpur.	Ditto	Ditto	9,000	Ditto	„	7½	„	In ten years.	9,000	Ditto.
Ditto ditto	Ditto	Ditto	2,500	Ditto	1901	7½	„	In eight years.	2,500	Ditto.
5. Khachar Lakha Giga	Ditto	Ditto	900	Ditto	1900	6	„	In one year.	900	Ditto.
6. Khachar Laxman Mulu of Paliyad.	Ditto	Ditto	3,300	Ditto	„	7½	„	In four years.	1,300	Ditto.
7. Malek Hamir Mia Dosabhai and others, Bhayats of Mira under Vanode.	Ditto	Ditto	7,500	Ditto	„	7½	„	In ten years.	5,500	Ditto.
8. Malek Rasulkhanji, Jaferkhanji, Dasda Talukdar.	Ditto	Ditto	21,000	Ditto	„	7½	„	In seven years.	11,500	Ditto.
9. Rana Jhamsinh Hamirsinh of Vana.	Ditto	Ditto	5,001	Ditto	„	7½	„	1903-4	1	Ditto.
10. Sayla State	Ditto	Ditto	1,05,000	Ditto	„	6½	„	1910-11	1,05,000	Ditto.
11. Thakor Prathiraj Sablaji of Jhinjuvada.	Ditto	Ditto	4,001	Ditto	„	7½	„	In five years.	1,400	Ditto.
12. Vala Vira Jhina Rana and Bhola Punja.	Ditto	Ditto	3,000	Ditto	„	7½	„	In four years.	1,000	Ditto.
Total Jhalavad Prant			1,93,307						1,47,251	
Carried forward			1,93,307						1,47,251	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward			1,93,307					1,47,251	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
II.—Sorath Prant.									
13. Khan Shri Sherbuland Khanji Rustom Khanji of Bantwa.	From private persons	Maintenance and administrative purposes.	19,000	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1900	7½ per cent.	In nine years.	16,000	Principal and interest guaranteed.
14. Sardargadh	Ditto	Ditto	55,000	Ditto	,,	7½ ,,	1910-11.	35,250	Ditto.
15. Vala Ala Bhima of Jetpur	Ditto	Ditto	64,000	Ditto	,,	7½ ,,	In ten years.	45,000	Ditto.
16. Vala Bawa Jaga of Moti Garmuli.	Ditto	Ditto	670	Ditto	,,	6 ,,	In one year.	548	Ditto.
17. Vala Bhima Valera of Jetpur	Ditto	Ditto	33,000	Ditto	,,	7½ ,,	In seven years.	19,460	Ditto.
18. Vala Devait Ram of Bhath	Ditto	Ditto	327	Ditto	1899	6 ,,	In one year.	128	Ditto.
19. Vala Hamir Hathia, Talukdar of Halaria.	Ditto	Ditto	4,401	Ditto	1900	7½ ,,	In six years.	2,401	Ditto.
20. Vala Jetmal Champraj of Dedan.	Ditto	Ditto	10,000	Ditto	,,	7½ ,,	In seven years.	5,050	Ditto.
21. Vala Kala Bhan of Luni	Ditto	Ditto	25,000	Ditto	,,	7½ ,,	In ten years.	20,374	Ditto.
22. Vala Naja Mamanja of Jetpur (Now Unad Valora and Giga Rana of Chital).	Ditto	Ditto	13,000	Ditto	,,	7½ ,,	Do	12,000	Ditto.
23. Vala Vajsur Valera of Bagasra	Ditto	Ditto	40,000	Ditto	,,	7½ ,,	Do	37,800	Ditto.
Ditto ditto	Ditto	Ditto	7,500	Ditto	,,	7½ ,,	In five years.		
24. Valas Godad and Vajsur Punja.	Ditto	Ditto	60,000	Ditto	,,	7½ ,,	In ten years.	52,500	Ditto.
Total Sorath Prant			3,31,898					2,46,511	

III.—Halar Prant.										
25. Gadka Taluka	Ditto	Famine and administrative purposes.	20,000	Ditto	1900	7½	„	In eight years.	14,500	Ditto.
26. Gavridad Taluka	Ditto	Ditto	20,000	Ditto	„	7½	„	In seven years.	12,000	Ditto.
27. Jadeja Bawaji Viraji of Vadali	Ditto	Ditto	3,500	Ditto	„	7½	„	In six years.	1,588	Ditto.
Ditto ditto	Ditto	Ditto	500	Ditto	„	7½	„	In five years.		
28. Jadeja Bhurji Pragji of Vadali	Ditto	Ditto	3,000	Ditto	„	7½	„	In four years.	1,000	Ditto.
29. Jadeja Dowlatsing Viraji and Rahubhai Udesinh of Devalia	Ditto	Maintenance and administration charges.	3,000	Ditto	„	7½	„	In eight years.	1,000	Ditto.
30. Jadeja Harisingji of Lodhika	Ditto	Famine and Administrative purposes.	25,000	Ditto	„	7½	„	In seven years.	17,847	Ditto.
31. Jadeja Mulubhai and others of Manekwada	Ditto	Maintenance and administration charges.	550	Ditto	1900	7½	„	In two years.	550	Ditto.
32. Jadeja Pathabhai Muluji of Vadali	Ditto	Famine and administrative purposes.	2,500	Ditto	„	7½	„	In five years.	900	Ditto.
Ditto ditto	Ditto	Ditto	400	Ditto	„	7½	„	In two years.		
33. Jalia Divani Taluka	Ditto	Ditto	20,000	Ditto	„	7½	„	In five years.	13,035	Ditto.
34. Khirsra Taluka	Ditto	Ditto	18,000	Ditto	„	7½	„	In six years.	12,427	Ditto.
35. Kotharia Taluka	Ditto	Ditto	25,000	Ditto	1899	7½	„	In seven years.	12,103	Ditto.
36. Pal Taluka	Ditto	Ditto	20,000	Ditto	„	7½	„	In eight years.	14,000	Ditto.
37. Rajpara Taluka	Ditto	Ditto	20,000	Ditto	1900	7½	„	Do.	19,250	Ditto.
38. Shapar Taluka	Ditto	Ditto	12,000	Ditto	„	7½	„	Do.	6,600	Ditto.
39. Virpur State	Ditto	Ditto	1,00,000	Ditto	1899	6	„	To be repaid in four years after the balance of the loan of ₹1,50,000 raised in 1896 is paid off.	1,00,000	Ditto.
Total Halar Prant			2,93,450						2,26,800	
Carried forward			8,18,655						6,20,562	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
Brought forward			R 8,18,655					R 6,20,562	
BOMBAY—*contd.*									
Kathiawar Agency—*contd.*									
IV.—Gohilvad Prant.									
40. Bhavanagar State	From private persons	Administration charges.	30,00,000	G. I., Foreign Department, No. 4498-I A., dated 29th September 1903.	1900	6 per cent. for the 1st year and 5⅓ per cent. for the remaining period.	In eight years.	12,50,000	Principal and interest guaranteed.
41. Khachar Champraj Mansen of Bhadli.	Ditto	Maintenance and other expenses.	1,000	Ditto	1899	6 per cent.	In one year.		
Ditto ditto	Ditto	Ditto	5,000	Ditto	1900	7½ „	In ten years.	3,000	Ditto.
42. Khachar Mulu Bhoj and his sons of Kariana.	Ditto	Ditto	2,000	Ditto	1899	9 „	In one year.	750	Ditto.
Ditto ditto	Ditto	Ditto	1,500	Ditto	„	7½ „	Do.		
43. Khachar Ram Devait of Itana, Talukdar.	Ditto	Ditto	3,000	Ditto	1900	7½ „	In ten years.	1,000	Ditto.
44. Khachar Ranakhoda of Kariana.	Ditto	Ditto	3,500	Ditto	1899	7½ „	In five years.	250	Ditto.
45. Khachar Raning Chonla of Bhadli.	Ditto	Ditto	2,500	Ditto	1900	7½ „	In ten years.	500	Ditto.
46. Vala Ala Matra of Kotda Pitha.	Ditto	Ditto	1,000	Ditto	„	7½ „	In two years.	865	Ditto.
47. Vala Bhaya Hathia and others of Kotda Pitha.	Ditto	Ditto	4,200	Ditto	„	7½ „	In four years.	2,300	Ditto.
Ditto ditto	Ditto	Ditto	1,300	Ditto	„	7½ „	In five years.		
48. Vala Champraj Ebhal of Babra.	Ditto	Ditto	4,000	Ditto	„	7½ „	In ten years.	2,000	Ditto.
49. Vala Devdan Desa of Kotda Pitha.	Ditto	Ditto	3,000	Ditto	„	7½ „	Do.	675	Ditto.
50. Vala Punja Jiva and others of Babra.	Ditto	Ditto	5,500	Ditto	„	7½ „	Do.	500	Ditto.
Total Gohilvad Prant			30,37,500					12,64,840	

V.—Local Fund Loans.											
51. Bhadva Taluka	From the accumulated balances of certain Agency Local Funds and from private persons.	Famine and administrative purposes.	14,212	Ditto	1900-1 & 1901-2	5	,,	1910-11	13,154	Ditto.	
52. Bhoika Thana	Ditto	Ditto	7,549	Ditto	,,	5	,,	1905-6	6,845	Ditto.	
53. Chotila Thana	Ditto	Ditto	5,241	Ditto	1901-2	5	,,	1910-11	1,904	Ditto.	
54. Chuder State	Ditto	Ditto	76,715	Ditto	,,	5	,,	,,	56,439	Ditto.	
55. Dhrangadhra State	Ditto	Ditto	54,627	Ditto	,,	5	,,	,,	6,223	Ditto.	
56. Dhrol State	Ditto	Ditto	1,57,938	Ditto	1900-1 & 1901-2	5	,,	1911-12	1,57,172	Ditto.	
57. Jethsur Mansur of Anandpur	Ditto	Ditto	4,577	Ditto	1901-2	5	,,	1912-13	4,546	Ditto.	
58. Kotda Sangin State	Ditto	Ditto	19,150	Ditto	,,	5	,,	1910-11	15,904	Ditto.	
59. Kotila Unad Bhan and Senaj Bhim of Dedan.	From Manawdar State.	Ditto	4,500	Ditto	,,	5	,,	,,	4,050	Ditto.	
60. Malia State	From the accumulated balances of certain Agency Local Funds and from private persons.	Ditto	2,25,911	Ditto	1900-1 & 1901-2	5	,,	1912-13	2,13,081	Ditto.	
61. Mengin Taluka	Ditto	Ditto	30,499	Ditto	,,	5	,,	1906-7	23,318	Ditto.	
62. Muli State	Ditto	Ditto	75,645	Ditto	1900-1	5	,,	1912-13	32,849	Ditto.	
63. Nag Hanin of Jetpur	Ditto	Ditto	17,040	Ditto	1900-1 & 1901-2	5	,,	1906-7	11,592	Ditto.	
64. Naja Kala of Bhilka	Ditto	Ditto	88,359	Ditto	,,	5	,,	1912-13	73,633	Ditto.	
65. Navania Taluka	Ditto	Ditto	15,223	Ditto	1900-1	5	,,	1906-7	11,001	Ditto.	
66. Paliyad Thana	Ditto	Ditto	7,179	Ditto	1900-1 & 1901-2	5	,,	1910-11	6,243	Ditto.	
67 Rana Mamaiya of Chital	Ditto	Ditto	13,663	Ditto	,,	5	,,	1909-10	11,423	Ditto.	
68. Rukhad Gurkha of Jetpur	Ditto	Ditto	54,039	Ditto	,,	5	,,	1910-11	47,391	Ditto.	
69. Sayla State	Ditto	Ditto	15,138	Ditto	1901-2	5	,,	1912-13	12,012	Ditto.	
70. Vanode Taluka	Ditto	Ditto	36,124	Ditto	1900-1 & 1901-2	5	,,	1915-16	32,408	Ditto.	
71. Wadhwan Camp Poor-house	Ditto	Ditto	5,182	Ditto	1901-2	5	,,	,,	4,487	Ditto.	
72. Wadhwan State	Ditto	Ditto	15,918	Ditto	,,	5	,,	1910-11	11,362	Ditto.	
73. Wankner State	Ditto	Ditto	67,271	Ditto	,,	5	,,	1912-13	49,910	Ditto.	
Total Local Fund Loans			10,11,700						8,06,939		
Total Kathiawar Agency			48,67,855						26,92,341		
Carried forward			48,67,855						26,92,341		

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905—*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
			₹					₹	
Brought forward .			48,67,855					26,92,341	
BOMBAY—*contd.*									
Mahikantha Agency.									
I.—Loans from private persons.									
74. Ambliara Taluka . .	From private persons	Administrative purposes.	20,000	Government Resolution, P. D., No. 2088 dated 11th January 1901.	1901	5 per cent.	1909	13,085	Principal and interest guaranteed.
75. Rupal Taluka . . .	Ditto .	Ditto .	2,877	Government Resolution, P.D., No. 7274, dated 4th October 1900.	1900	5 „	1911	277	Ditto.
76. Sathamba Taluka . .	Ditto .	Ditto .	5,000	Government Resolution, P.D., No. 8249, dated 8th November 1900.	„	5 „	„	1,750	Ditto.
			27,877					15,112	
Total Loans from private persons.									
II.—Loans from Local Funds.									
77. Agarsing Nadhaji . .	From Mohikantha Institution Fee Fund.	Maintenance .	216	G. I., Foreign Department, No. 4498-I.A., dated 29th September 1903.	1899-1900	5 „	1910	173	Ditto.
78. Anupsing Bhimji . .	Ditto .	Ditto .	415	Ditto .	„	5 „	„	227	Ditto.
79. Badaji Viraji . . .	Ditto .	Ditto .	162	Ditto .	„	5 „	„	162	Ditto.
80. Bhupatsing Ranaji . .	Ditto .	Ditto .	651	Ditto .	„	5 „	„	199	Ditto.
81. Chandaji Pragji . .	Ditto .	Ditto .	88	Ditto .	„	5 „	„	88	Ditto.
82. Daduji Namji . . .	Ditto .	Ditto .	155	Ditto .	„	5 „	„	92	Ditto.
83. Devsing Madhuji . .	Ditto .	Ditto .	481	Ditto .	„	5 „	„	340	Ditto.
84. Gamansing	Ditto .	Ditto .	70	Ditto .	„	5 „	„	70	Ditto.
85. Gambhirsing Prathiraj .	Ditto .	Ditto .	52	Ditto .	„	5 „	„	52	Ditto.
86. Gobarsing Pathaji . .	Ditto .	Ditto .	207	Ditto .	„	5 „	„	207	Ditto.
87. Gulabsing Gobarsingji . .	Ditto .	Ditto .	393	Ditto .	„	5 „	„	216	Ditto.
88. Gulabsing Punjaji . .	Ditto .	Ditto .	102	Ditto .	„	5 „	„	162	Ditto.
89. Hamirsing Mosangji . .	Ditto .	Ditto .	372	Ditto .	„	5 „	„	224	Ditto.
90. Hathiji Ranchhodji . .	Ditto .	Ditto .	437	Ditto .	„	5 „	„	263	Ditto.
91. Jagatsing Rupasingji . .	Ditto .	Ditto .	372	Ditto .	„	5 „	„	232	Ditto.
92. Jambai	Ditto .	Ditto .	13	Ditto .	„	5 „	„	13	Ditto.
93. Jasaji Indraji . . .	Ditto .	Ditto .	207	Ditto .	„	5 „	„	133	Ditto.
94. Jethaji Huzursingji . .	Ditto .	Ditto .	503	Ditto .	„	5 „	„	302	Ditto.
95. Kanaji Hunatji . . .	Ditto .	Ditto .	162	Ditto .	„	5 „	„	162	Ditto.

96. Katosan Eocal Fund Cess	Ditto	Relief Works	6,000	Ditto	"	5	"	"	6,000	
97. Katosan Thana	Ditto	Ditto	6,000	Ditto	"	5	"	"	6,000	
98. Katosan Thana Cultivators	Ditto	Maintenance	3,000	Ditto	"	5	"	"	2,777	Principal and interest guaranteed.
99. Kesarbai	Ditto	Ditto	90	Ditto	"	5	"	"	90	Ditto.
100. Malamsing Dargaji	Ditto	Ditto	977	Ditto	"	5	"	"	500	Ditto.
101. Parbatsingh Adaji	Ditto	Ditto	782	Ditto	"	5	"	"	469	Ditto.
102. Prathiraj Kuberji	Ditto	Ditto	102	Ditto	"	5	"	"	102	Ditto.
103. Rampura shareholders	Ditto	Ditto	342	Ditto	"	5	"	"	308	Ditto.
104. Santokbai	Ditto	Ditto	126	Ditto	"	5	"	"	126	Ditto.
105. Sartanbai	Ditto	Ditto	81	Ditto	"	5	"	"	81	Ditto.
106. Talaji Sadaji	Ditto	Ditto	195	Ditto	"	5	"	"	147	Ditto.
107. Tejaji Hematji	Ditto	Ditto	621	Ditto	"	5	"	"	371	Ditto.
108. Udaji Naranji	Ditto	Ditto	162	Ditto	"	5	"	"	162	Ditto.
109. Umedji Bhathiji	Ditto	Ditto	734	Ditto	"	5	"	"	514	Ditto.
110. Viraji Jethaji	Ditto	Ditto	350	Ditto	"	5	"	"	226	Ditto.
Total Loans from Local Funds			24,680						21,190	
Total Mahikantha Agency			52,557						36,302	
Rewa Kantha Agency.										
1.—Agency Fund Loans.										
111. Agar	From Rewa Kantha Agency Fund.	Ditto	6,100	Ditto	1900-1 & 1901-2	5	"	1907-8	2,700	Ditto.
112. Gad	Ditto	Ditto	14,250	Ditto	1900-1 & 1901-2	5	"	1910-11	8,900	Ditto.
113. Gotardi	Ditto	Ditto	230	Ditto	1900-1	5	"	1905-6	196	Ditto.
114. Itwad	Ditto	Ditto	1,000	Ditto	"	5	"	1907-8	700	Ditto.
115. Jhumkha	Ditto	Ditto	200	Ditto	"	5	"	1905-6	160	Ditto.
116. Jiral Kamosli	Ditto	Ditto	2,300	Ditto	"	5	"	1907-8	760	Ditto.
117. Kasla Pagina Menvada	Ditto	Ditto	100	Ditto	"	5	"	"	90	Ditto.
118. Moka Pagina Menvada	Ditto	Ditto	250	Ditto	"	5	"	1905-6	200	Ditto.
119. Nani Varnoli	Ditto	Ditto	167	Ditto	"	5	"	1904-5	100	Ditto.
120. Narukote State	Ditto	Ditto	20,000	Ditto	"	5	"	1907-8	8,000	Ditto.
121. Palasni	Ditto	Ditto	625	Ditto	1901-2	5	"	1904-5	20	Ditto.
122. Poicha	Ditto	Ditto	500	Ditto	1900-1	5	"	1905-6	300	Ditto.
123. Regan	Ditto	Ditto	450	Ditto	1900-1 & 1901-2	5	"	1907-8	217	Ditto.
124. Sanor	Ditto	Ditto	4,900	Ditto	"	5	"	1906-7	3,000	Ditto.
125. Sindhiapara	Ditto	Ditto	375	Ditto	1901-2	5	"	1904-5	13	Ditto.
126. Uchad	Ditto	Ditto	5,250	Ditto	1900-1 & 1901-2	5	"	1906-7	2,400	Ditto.
127. Vanmala	Ditto	Ditto	525	Ditto	1901-2	5	"	1905-6	460	Ditto.
128. Vasan Savda	Ditto	Ditto	550	Ditto	"	5	"	1906-7	250	Ditto.
129. Vohora	Ditto	Ditto	750	Ditto	"	5	"	1904-5	375	Ditto.
130. Wasan	Ditto	Ditto	690	Ditto	1900-1 & 1901-2	5	"	"	330	Ditto.
Total Agency Fund Loans			59,212						29,171	
Carried forward			49,20,412						27,28,643	

No. I.—Loans raised under the guarantee of Government by Native States, Local Authorities and other Public Bodies to end of 1904-1905 —*continued.*

By whom raised.	How raised.	Purpose for which raised.	Amount of Loan.	Authority under which raised.	Year in which raised.	Rate of Interest.	When redeemable.	Amount outstanding on 31st March 1905.	Extent of Guarantee.
1	2	3	4	5	6	7	8	9	10
BOMBAY—*contd.*			₹					₹	
Brought forward			49,20,412					27,28,643	
Rewa Kantha agency—*contd.*			59,212					29,171	
II.—Mewas Fund Loans.									
131. Amrapur	From Mewas Administration Fund.	Famine and administrative purposes.	200	G. I., For Dept. No, 4498-I. A., dated 29th September 1903.	1901-2	5 per cent	1905-6	92	Principal and interest guaranteed.
132. Chhaliar	Ditto	Ditto	3,500	Ditto	,,	5 ,,	1907-8	1,790	Ditto.
133. Dhari	Ditto	Ditto	600	Ditto	,,	5 ,,	1905-6	200	Ditto.
134. Gotardi	Ditto	Ditto	575	Ditto	,,	5 ,,	1909-10	380	Ditto.
135. Itwad	Ditto	Ditto	625	Ditto	,,	5 ,,	1904-5	132	Ditto.
136. Jessar	Ditto	Ditto	225	Ditto	,,	5 ,,	1907-8	225	Ditto.
137. Jhumtha (Thakrani Galabha)	Ditto	Ditto	50	Ditto	,,	5 ,,	1904-5	50	Ditto.
138. Mevli	Ditto	Ditto	675	Ditto	,,	5 ,,	1905-6	93	Ditto.
139. Nahara	Ditto	Ditto	200	Ditto	,,	5 ,,	,,	52	Ditto.
140. Poicha	Ditto	Ditto	550	Ditto	,,	5 ,,	1904-5	132	Ditto.
141. Raika (Pagedran Laxmibai)	Ditto	Ditto	125	Ditto	,,	5 ,,	,,	13	Ditto.
Total Mewas Fund Loans			7,325					3,159	
Total Rewa Kantha Agency			66,537					32,330	
Palanpur Agency.									
142. Talukdars of Kaprupar	From Vasarda Japti Fund.	Domestic and administrative purposes.	430	Ditto	1903-4	4 ,,	1905-6	430	Ditto.
143. Waghella Sardarsing of Thana.	From Limak Japti Fund.	Ditto	1,000	Ditto	1900-1	5 ,,	1906-7	667	Ditto.
Total Palanpur Agency			1,430					1,097	
Sholapur Agency.									
144. Akalkot State	From private persons	Famine and administrative purposes.	1,50,000	Government Resolution, P. D., No. 8838, dated 12th December 1900.	1900-1	6 per cent.	1910-11	90,000	Principal and interest guaranteed.
TOTAL NATIVE STATES			51,38,379					28,52,070	

LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.									
Port Trust.									
145. Bombay Port Trust . .	By issue of Securities as prescribed by Section 30 of Act VI of 1879.	Purchase of properties referred to in Section 29 and generally described in Schedule A of Act VI of 1879.	75,42,800	Sections 39 and 40 of Act VI of 1879 .	1879-80 to 1885-86	4	„	After three months' notice to be given by the Chairman of the Trustees in the Bombay Govt. Gazette.	75,42,800	Interest guaranteed.
Improvement Trust.									
146. City of Bombay Improvement Trust—									
Loan No. 1 . . .	In the open market .	Execution of the Board's Scheme for the Improvement of the City of Bombay.	50,00,000	G. R., G. D., No. 3375, dated 3rd August 1899.	1899	4	„	1st November 1959.	50,00,000	Principal and Interest guaranteed.
Loan No. 2 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 4795, dated 20th August 1901.	1901	4	„	6th September 1961.	30,00,000	Ditto.
Loan No. 3 . . .	Ditto . .	Ditto . .	30,00,000	G. R., G. D., No. 3136, dated 29th June 1902.	1902	4	„	15th July 1962.	30,00,000	Ditto.
Loan No. 4 . . .	Ditto . .	Ditto . .	60,00,000	G. R., G. D., No. 3377, dated 29th June 1903.	1903	4	„	20th August 1963.	60,00,000	Ditto.
Loan No. 5 . . .	Ditto . .	Ditto . .	50,00,000	G. R., G. D., No. 4299, dated 12th August 1904.	1904	4	„	7th September 1964.	50,00,000	Ditto.
Total Improvement Trust .			2,20,00,000						2,20,00,000	
TOTAL LOCAL AUTHORITIES AND OTHER PUBLIC BODIES.			2,95,42,800						2,95,42,800	
TOTAL BOMBAY .			3,46,81,179						3,23,94,870	
Do. converted into £ at ₹15=£1.			£2,312,079						£2,159,658	
SUMMARY.			₹						₹	
TOTAL INDIA, GENERAL .			43,16,000						36,42,331	
„ BENGAL . . .			40,000						19,406	
„ BOMBAY . . .			3,46,81,179						3,23,94,870	
GRAND TOTAL . . .			3,90,37,179						3,60,56,607	
Do. converted into £ at ₹15=£1.			£2,602,479						£2,403,774	

No. II.—CAPITAL raised under the GUARANTEE of GOVERNMENT by RAILWAY COMPANIES for expenditure on STATE and other RAILWAYS.

No. II A.—CAPITAL raised for RAILWAYS, the property of COMPANIES, in respect of which guarantees for interest on SHARE CAPITAL and for interest and repayment of DEBENTURE CAPITAL have been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1905.
			£	£			£
BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.	Share Capital in sterling	5 per cent.	7,550,300	7,550,300	From 1855 to 1871	.....	7,550,300
	Debentures in sterling	3 „	351,000	348,680	1st December 1898	1st December 1905	351,000
	Ditto	3 „	185,000	185,000	16th January 1899	16th January 1906	185,000
	Ditto	3½ „	500,000	500,000	29th June 1900	30th June 1907	500,000
	Ditto	3⅗ „	300,000	300,000	31st October 1901	7th November 1908	300,000
	Ditto	3½ „	300,000	300,035	1st January 1902	1st January 1909	300,000
	Ditto	3 „	100,700	300,983	7th July 1898	8th July 1905	100,700
	Ditto	3⅗ „	198,800		8th July 1901	8th July 1908	198,800
	Ditto	3¼ „	55,000	54,725	5th May 1903	5th May 1910	55,000
	Ditto	3⅓ „	149,400	149,400	15th June 1903	15th June 1906	149,400
	Ditto	3¼ „	100,500	100,500	8th July 1903	8th January 1907	100,500
	Ditto	3⅓ „	320,000	320,000	10th July 1903	10th January 1907	320,000
	Ditto	3⅓ „	180,000	180,000	10th July 1903	10th July 1906	180,000
	Ditto	3¾ „	67,000	67,000	31st March 1904	31st March 1908	67,000
	Ditto	3¼ „	120,000	119,400	1st February 1905	1st February 1911	120,000
	TOTAL B., B. and C. I.		10,477,700	(a)10,476,023			10,477,700
MADRAS RAILWAY	Share Capital in sterling	4½ „	500,000	500,000	From 1852 to 1875	.....	500,000
	Ditto	4¾ „	999,960	999,960			999,960
	Ditto	5 „	8,757,670	8,757,670			8,757,670
	Debentures in sterling	3 „	100,000	99,000	31st December 1897	31st December 1905	100,000
	Ditto	3 „	111,500	111,500	30th June 1899	30th June 1906	111,500
	Ditto	3½ „	140,000	140,000	30th June 1900	30th June 1906	140,000
	Ditto	3½ „	100,000	100,000	31st March 1900	30th April 1907	100,000
	Ditto	3½ „	200,000	200,000	31st October 1900	31st October 1907	200,000
	Ditto	3½ „	81,400	81,400	31st December 1900	31st December 1907	81,400
	Ditto	3¼ „	53,300	53,033	31st December 1902	31st December 1907	53,300
	Ditto	3¼ „	174,400	174,400	30th June 1902	30th June 1909	174,400
	Ditto	3¼ „	145,000	145,000	1st January 1904	1st January 1907	145,000
	Ditto	3¼ „	54,200	54,200	1st January 1904	1st July 1907	54,200
	Ditto	3¼ „	62,300	61,988½	1st July 1904	1st July 1910	62,300
	Ditto	3½ „	500,000	501,250	19th May 1904	19th May 1911	500,000
	Ditto	3¼ „	293,700	292,231½	1st July 1904	1st July 1911	293,700
	TOTAL MADRAS		12,273,430	(a)12,271,633			12,273,430
	TOTAL IN STERLING		22,751,130	22,747,656			22,751,130

HARDWAR-DEHRA . . .	Capital expenditure in rupees . . .	3 per cent. .	₹ (b)29,17,865	₹ 29,17,865			₹ 29,17,865
	Do. converted into £ at R15 = £1 .		194,524	194,524			194,524
	GRAND TOTAL IN STERLING .		22,945,654	22,942,180			22,945,654

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £28,568 and £7,259 respectively, on account of premium or discount received or paid in raising Debentures since discharged or renewed

(b) R2,17,857 spent by Company direct on the Hardwar-Dehra Railway, not shown in account No. 81 of the Finance and Revenue Accounts.

No. II.—Capital raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

II B.—CAPITAL raised for RAILWAYS treated as property of the STATE in respect of which guarantee for interest and repayment of CAPITAL has been given.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt (or in the case of Share Capital, the amount of such Capital).	Cash received in respect thereof.	Year in which raised (or renewed).	When redeemable.	Amount on 31st March 1905.
			£	£			£
ASSAM BENGAL	Share Capital in sterling	3 per cent.	1,500,000	1,500,000	Between 1894-95 and 1896-97.	.....	1,500,000
	Debentures in sterling	2½ „	300,000	297,750	1897	13th April 1905	300,000
	Ditto	3¼ „	495,900	495,900	1902	4th July 1909	495,900
	Ditto	3½ „	560,000	560,000	1900	4th July 1907	560,000
	TOTAL ASSAM BENGAL		2,855,900	(a)2,853,650			2,855,900
BENGAL CENTRAL	Share Capital in sterling	3½ „	500,000	500,000	Between 1881-82 and 1882-83.	.....	500,000
BENGAL NAGPUR	Share Capital in sterling	4 „	3,000,000	3,000,000	Between 1886-87 and 1889-90.	.....	3,000,000
	Debentures in sterling	3 „	400,000	400,967	1898	18th August 1905	400,000
	Ditto	3 „	400,000	401,005	1899	15th June 1906	400,000
	Ditto	3¼ „	750,000	750,000	1902	1st June 1909	750,000
	Ditto	3¼ „	448,900 785,500	1,229,153	1903	18th February 1907 18th February 1910	1,234,400
	Ditto	3½ „	265,600	265,600	1902	18th February 1909	265,600
	Ditto	3½ „	155,000	155,000	1901	3rd January 1908	155,000
	Ditto	3½ „	400,000	400,000	1901	4th May 1908	400,000
	Ditto	3½ „	109,300 390,700	510,922	1903	10th July 1906 10th January 1907	500,000
	Ditto	3½ „	400,000	394,500	1904	21st April 1909	400,000
	Ditto	3½ „	400,000	400,000	1904	5th May 1911	400,000
	Ditto	3¼ „	600,000	597,000	1905	31st January 1911	600,000
	TOTAL BENGAL NAGPUR		8,505,000	(a)8,504,147			8,505,000
BURMA	Share Capital in sterling	2½ „	2,000,000	2,000,000	Between 1896-97 and 1900-1	.....	2,000,000
	Debenture Stock in sterling	3 „	1,250,000	1,199,819	1902	On or after 15th May 1932	1,250,000
	TOTAL BURMA		3,250,000	3,199,819			3,250,000

INDIAN MIDLAND	Share Capital in sterling (£3,000,000 less £750,000 exchanged for £825,000 Great Indian Peninsula Railway 3 per cent. new Stock)	4	2,250,000	2,250,000	Between 1885-86 and 1888-89.	.....	2,250,000
	Debentures in sterling	3½	582,900	586,135	1903	30th June 1906	582,900
	Ditto	3	150,000	150,848	1898	30th June 1905	150,000
	Ditto	3¼	250,000	249,461	1902	31st December 1907	250,000
	Ditto	3¼	171,200	170,379	1902	31st December 1907	171,200
	Ditto	3⅛	500,000	500,000	1901	3rd October 1908	500,000
	Ditto	3¾	610,000	987,506	1903	30th June 1907	610,000
	Ditto	3¾	390,000			31st December 1906	390,000
	Ditto	3¼	257,500	996,694	1904	30th June 1910	257,500
		3¼	742,500			30th June 1911	742,500
	TOTAL INDIAN MIDLAND		5,904,100	5,891,017			5,904,100
LUCKNOW BAREILLY	Debentures in sterling	3½	115,000	160,102	1904	1st July 1911	115,000
			32,000		1904	1st July 1910	32,000
	TOTAL LUCKNOW BAREILLY		147,000	160,102			147,000
SOUTHERN MAHARATTA (EXCLUDING MYSORE).	Share Capital in sterling	3½	3,500,000	3,530,957	Between 1882-83 and 1887-88.	.....	3,500,000
	Debentures in sterling	3	88,100	88,100	1898	1st October 1905	88,100
	Ditto	3	600,000	600,000	1899	1st April 1906	600,000
	Ditto	3¼	100,000	100,000	1902	31st May 1909	100,000
	Ditto	3⅛	255,000	255,000	1901	1st October 1908	255,000
	Ditto	3⅛	50,000	50,000	1900	1st October 1907	50,000
	Ditto	3¼	100,000	99,250	1904	1st April 1908	100,000
	TOTAL SOUTHERN MAHRATTA		4,693,100	4,723,307			4,693,100
GREAT INDIAN PENINSULA	Share Capital in sterling	3	2,575,000	2,575,000			2,575,000
SOUTH INDIAN	Share Capital in sterling	3	1,000,000	1,000,000			1,000,000
	GRAND TOTAL £		29,430,100	29,407,042			29,430,100

(a) Differs from the corresponding total in Account No. 81 of the Finance and Revenue Accounts by £15,385 and £3,780 respectively on account of premium or discount received or paid in raising Debentures since discharged or renewed.
N.B.—Share Capital is redeemable on the transfer of the Line to Government under its contract with the Railway.

No. II.—Capital raised under the guarantee of Government by Railway Companies for expenditure on State and other Railways—*contd.*

No. II C.—DEBENTURES raised through COMPANIES *for outlay on purchased* RAILWAYS.

Name of Railway.	Description of Debt or Liability.	Rate of Interest.	Nominal amount of Debt.	Cash received in respect thereof.	Year in which raised.	When redeemable.	Amount on 31st March 1905.
			£	£			£
EAST INDIAN	Debenture Stock in sterling	3 per cent.	5,000,000	4,835,892	Between 1899 and 1902	3rd May 1929	5,000,000
	Debentures in sterling	2½ „	300	296	1898	11th February 1906	300
	Debenture Stock	3 „	1,500,000	1,363,637	1904	3rd May 1929	1,500,000
	TOTAL EAST INDIAN		6,500,300	(a)6,199,825			6,500,300
SOUTH INDIAN	Debentures in sterling	3½ „	(b)250,000	250,000	1901	3rd January 1908	250,000
	Ditto	3½ „	(b)250,000	250,000	1901	3rd July 1908	250,000
	Ditto	3½ „	(b)500,000	501,250	1902	3rd January 1909	500,000
	Ditto	3½ „	(b)400,000	400,000	1905	14th February 1911	400,000
	TOTAL SOUTH INDIAN		1,400,000	1,401,250			1,400,000
	GRAND TOTAL £		7,900,300	7,601,075			7,900,300

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